

CITY OF SUNNYVALE

DEPARTMENT OF FINANCE

June 3, 2004

TO: Amy Chan, City Manager

FROM: Mary J. Bradley, Director of Finance *Mary J. Bradley*

SUBJECT: Review of FY 2002/2003 Performance Results for Program 265 – Neighborhood Parks and Open Spaces Management

Attached for your review is the final performance audit report for the Neighborhood Parks and Open Space Management Program. Pablo Federico and Cheryl Solov prepared the report, and the Department of Parks and Recreation reviewed it. A summary of all recommendations is included as part of the Department's response at the end of the report.

The audit included:

- Testing of procedures outlined within each Standard Operating Procedure (SOP) to determine whether the procedures are clearly stated and understood by staff and whether they can be followed as described;
- Testing of performance values reported for FY 2002/2003 to ensure mathematical accuracy and to determine whether adequate documentation exists to support the reported results; and,
- Evaluation of whether the existing measures coordinate with the current efforts undertaken by the program.

The next step is for the Office of the City Manager to agree with or disagree with the recommendations and set out an implementation timeline for the Department in broad terms. Note that the Department does not agree with all of the audit recommendations and the City Manager should provide direction where disagreement is present. The OCM response, which details which recommendations will be implemented, will then be submitted to the City Council along with the report.

It is recommended that this audit report be utilized as a resource in any future restructure process. I'd like to take this opportunity to commend Neighborhood Parks and Open Space staff, and in particular Bob Merrill, Curtis Black and Department Director Robert Walker, for their cooperation and assistance with the audit.

Program Audit Results

Neighborhood
Parks & Open
Space
Management

March 2004

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Introduction

The performance review of the Neighborhood Parks and Open Space Management program commenced in early 2003 and was carried out as part of the effort to audit all City programs over the course of several years.

The Neighborhood Parks and Open Space Management program is part of the Parks and Recreation Department. The FY 2001/2002 adopted budget provided \$5,521,419 and 108,369 work hours for achievement of the Neighborhood Parks and Open Space Management program goals. This program represented around 35% of the total Parks and Recreation Department budget of \$15.7 million.

During the audit, the audit team was greatly assisted by Neighborhood Parks and Open Space Management staff. Their full cooperation facilitated the audit process in an efficient manner. The audit team would like to point out that the tracking process for the measures in this program is extremely efficient. Staff documents procedures, products, and results through electronic worksheets that provide a clear audit trail of all source documents and back up documentation.

Scope and Methodology

The purpose of the performance audit of the Neighborhood Parks and Open Space Management program was to review the FY 2001/2002 results of the program, service delivery plans (SDPs), and activity measures. Audit staff first gathered and reviewed all the existing written standard operating procedures (SOPs) for calculating the program's outcome measure results and activity products. Audit staff then evaluated the methodology employed for reporting the actual results in FY 2001/2002, as well as the documentation used for those calculations and the mathematical accuracy of the reported figures. The audit team documented any findings involving the results reported or method of calculation employed and provided several recommendations regarding the reporting methods and calculations.

In most cases, the source of the results reported at the activity level was the general inventory of components in Sunnyvale's parks and open spaces. The inventory included listings of park acreage, trees, facilities, structures, buildings, and ornamental features. The audit team reviewed the detailed inventory and compared it to the products reported at the activity level. Where appropriate, the audit team conducted fieldwork and verified that the items listed in the inventory were part of Sunnyvale's parks and open spaces. However, there were several instances where the inventory was not verified by the audit team. There are several activity measures that report thousands of products as maintained or replaced. For instance, the audit team did not verify the acreage listed in the park inventory.

Verification of the acres would involve visiting all 44 park and open space sites and measuring the total acreage. The park and open space inventory of turf, fields and ground

covers amounts to more than 10 million square feet. Because of the difficulty associated with “counting” the number of acres in Sunnyvale’s parks and open spaces, the audit team was unable to verify the acreage listed in the inventory. The audit team therefore verified the components of the inventory where the components could be counted expeditiously.

Although some findings and recommendations touch on the program’s organization, operations, and efficiency or efficacy, these elements were not the focus of the review. The audit team, however, included some recommendations relating to the merits of the measures themselves as appropriate. It should be noted that the recommendations made are based on the FY 2001/2002 operating structure of the Neighborhood Parks and Open Space Management program and were made to increase the transparency, efficacy, and economy of reporting results. Any future restructure of the program should be conducted in accordance with the audit findings and recommendations.

Background

The Program Outcome Statement for the Neighborhood Parks and Open Space program states: “Improve the physical and mental well-being of Sunnyvale's residents and business community while providing relief from the urban environment with hazard-free, attractive and usable open spaces in the form of neighborhood parks, school grounds and special use facilities by:

- The maintenance and replacement of landscaping in the form of turf, trees, ground covers and ornamental water features,
- The maintenance and replacement of recreational facilities including but not limited to, tennis and basketball courts, athletic fields, playgrounds, walking/jogging paths, horseshoe courts, picnic sites, multi-purpose buildings and a bowling green, and
- The maintenance and replacement of support facilities including but not limited to, restrooms, parking lots, pathways, drinking fountains, benches, bike racks, bollards, cigarette butt cans, dumpsters and their enclosures, fences and gates, signage, flagpoles, light standards and fixtures, pay phones, planter boxes and waste containers.”

The program has five measures at the program level, four Service Delivery Plans (SDP) with a total of fourteen SDP measures, and twenty activities. The measures are structured so that the SDP measures roll-up into the program measures. For example, Program Measure #2. “Staff survey results indicate parks and open space amenities meet 85% of Parks Division standards for attractiveness” is the sum of SDP 26501 #2 (landscape attractiveness), SDP 26502 #2 (recreational facilities attractiveness), and SDP 26503 #2 (support facilities attractiveness). Except for SDP 26504, which measures the number of hazards abated and acts of vandalism repaired in all parks and open spaces, the general structure of the measures is illustrated in Figure 1.

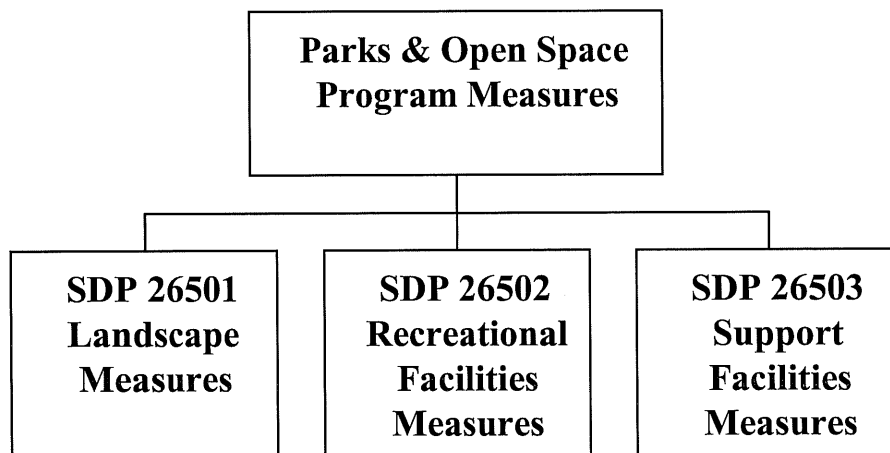


Figure 1. General Structure of Measures

Summary of Findings

1. *The results reported for most of the activity measures are a reflection of the total number of items in the Neighborhood Parks and Open Space inventory and not the actual items maintained each year.*

The major finding for the activity measures is that most of the products reported are static products. With the exception of five activities, all other activities in Program 265 had static products. Specifically, Neighborhood Parks and Open Space staff keeps a detailed inventory of all items found in parks and open spaces. Examples of items include trees, ground covers, ornamental water features, play structures, picnic tables, and tennis courts. Staff stated that each year they maintain every item in the inventory as needed. As a result, the products reported are a reflection of the total number of items in the inventory, not the total number of times items were actually maintained or replaced. Reporting static products has some shortcomings and some practical benefits. Parks staff should note on all reports (MBO, Budget Document, and other related reports) which products are fixed and which products are individually tracked. For a detailed discussion, see Section IV: Overall Activity Findings and Recommendations, pages 27-31.

2. *Staff has adequately documented the FY 2001/2002 year-end results reported for this program.*

Results for the program and SDP measures require several long and involved calculations that are facilitated by staff's reporting methodology. Staff performs these calculations on Excel spreadsheets and maintains source documents on file. These spreadsheets and the back-up documentation support the numbers that were reported in FY 2001/2002. The audit team reviewed all the calculation procedures and back-up documentation and found that the measures are tracked in an extremely efficient manner. Staff's reporting system is designed in such a fashion that results are calculated quickly and audit trails are easily identifiable.

3. *FY 2001/2002 year-end results were reported correctly and accurately for the Program and SDP measures.*

The documentation provided to the audit team shows that the results reported were accurate. Although there were a few minor discrepancies in the numbers reported for some of the SDP measures, these discrepancies are insignificant. In addition, the discrepancies identified in SDP 26504 #1 and #2 are based on the reporting methodology and not on the actual calculation of the result.

4. *Some of the reporting methodologies need slight revision so that the number reported reflects the wording of the measure.*

Although most of the reporting methodologies reflect the intent of the measures, there are a few measures that need revision. The calculation in SDP 26504 #1 and #2 should be

revised so that the wording of the measure is consistent with the result reported. Specifically, if the measure gauges the percentage of hazards or acts of vandalism abated within a certain amount of days, the result reported should be a reflection of actual days and not work days. Alternatively, if the measure gauges the percentage of hazards or acts of vandalism abated within a certain amount of “work” days, then the measure should be revised so that it states “work” days.

5. *Program Measure #1 and its parts (SDP 26501 #1, SDP 26502 #1, SDP 26503 #1) should be revised so that it gauges a meaningful outcome.*

These measures, as worded, are supposed to gauge the number of accidents attributable to unsafe park conditions. However, the number reported here is not the total number of accidents that may have been reported during a year or the number of claims that may have been made against the City. Instead, the reported result is the number of claims against the City in the Parks Division that were deemed to be attributable to unsafe park conditions by Risk and Insurance staff. These measures should be revised so that they gauge the percentage of hazardous park conditions abated within 48 hours of notice given.

Audit Findings and Recommendations

Section I: Program Measure Findings and Recommendations

Program Measure #1.

Parks and open spaces are hazard-free, with accidents attributable to unsafe park conditions limited to the prior three-year average.

- Number of Accidents

Park staff did not report any accidents attributable to unsafe park conditions in FY 2001/2002. This measure is the sum of the accidents attributed to hazardous landscape (SDP 26501 #1), recreational facilities (SDP 26502 #1), and support facilities (SDP 26503 #1) conditions. The intent of this measure, as worded, is to assure that the number of accidents attributable to unsafe park conditions remains at a minimum. However, the number reported here is not an accurate reflection of the number of accidents attributable to unsafe park conditions that may occur. Only accidents which had claims filed and were deemed to be attributable to unsafe conditions, as determined by Risk and Insurance staff in the Human Resources Department, were counted.

Parks staff indicated that Risk and Insurance staff in the Human Resources Department is supposed to notify them whenever a claim for an accident is filed against the City for a hazardous park condition. According to Parks staff, Risk and Insurance was responsible for determining whether an accident can be attributable to an unsafe park condition. In FY 2001/2002, Parks staff reported that Risk and Insurance staff notified them that one accident claim was due to a hazardous park condition. Because Parks staff does not maintain the particular site in question, it was not counted. As a result, no accidents attributable to unsafe park conditions were reported.

Finding #1: There is much confusion about the calculation of this measure. The SOP states that the year-end result should be the number of accident claims attributable to hazardous park conditions as determined by the Risk and Insurance Division of the Human Resources Department. Despite the SOP, it remains unclear how an accident claim becomes “attributed to a hazardous park condition.” Although the SOP indicates that Risk and Insurance staff is to make that determination, there are issues surrounding City staff making that determination. First, staff will not deem accidents “attributable” to unsafe conditions in those instances where the City – for whatever reason – is not legally liable for the accident. For instance, such a determination would not be made if the City were legally immune due to the length of time between the incident and the time of the complaint. There are many potential “immunities” that the City has from a liability. Second, the staff responsible for minimizing the City’s risk is understandably reluctant to develop a list of accident-causing hazards. To maintain a public record of known hazards could be problematic. Reporting back to Parks staff which claims they believe may be attributable to hazardous park conditions may make the City legally liable for those claims.

Finding #2: The result reported is different than the wording of the measure. The number reported here is not the total number of accidents that may have been reported during a year or the number of claims that may have been made against the City. Instead, the reported result is the number of claims against the City in the Parks Division that were deemed to be attributable to unsafe park conditions by Risk and Insurance staff. In FY 2001/2002, there were 27 claims filed against the Parks Division. The total amount paid for these 27 claims was \$15,081. However, these 27 claims were not counted towards the result. Staff has indicated that payment of a claim does not mean that an accident attributable to unsafe park conditions occurred.

Finding #3: Some accidents attributable to unsafe park conditions are not counted in this measure. For example, a person might sustain a minor injury because of tripping hazard at one of the parks. The person might report the accident but not file a claim. These types of accidents would go unreported in the calculation of this measure. This measure is therefore a measure of the number of claims against the Parks division due to unsafe park conditions as determined by Risk and Insurance staff, not actual accidents reported.

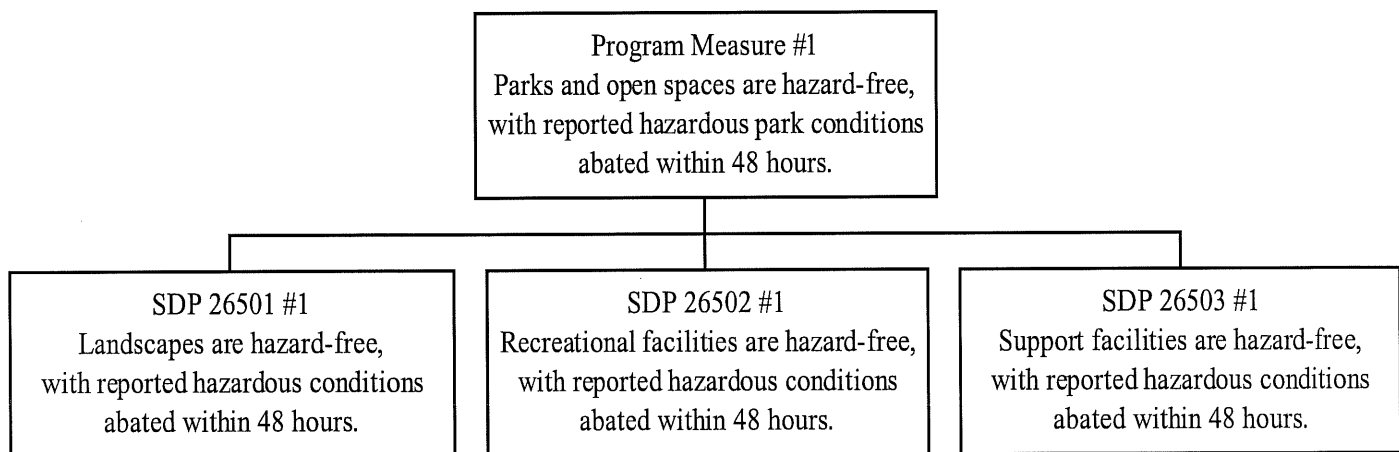
Finding #4: The index score for this measure cannot be calculated. The index score calculation involves comparing the actual year-end result to the planned amount (which should be the three-year average). However, when the year-end result is zero, the index score cannot be determined because the calculation involves dividing the three-year average (planned amount) by the year-end result. Thus, if either the planned amount or the year-end result is zero, the index score will not be calculable.

Staff was aware of this issue and developed an index score listing in the SOP where index points are awarded based on the number of claims for that year regardless of what occurred in previous years. The three-year average or planned amount is not reported in the year-end results and is not used to determine the index score. Therefore, the part of the measure that reads “limited to the prior three-year average” is obsolete and misleading.

Recommendation: Because of the issues with this measure, the measure should be deleted or reworded. One option for rewording the measure would be to change the measure so that it captures the time it takes to abate hazards.

This option entails rewording the measure so that it reads as follows: “Parks and open spaces are hazard-free, with reported hazardous park conditions abated within 48 hours.” Note that SDP 26501 #1, SDP 26502 #1, and SDP 26503 #1, would also change in a similar fashion. Rewording the measure to read as above has three advantages. First, the ambiguity in calculating the index score is removed. The index score would thus be more closely linked to the program’s efforts of abating hazardous conditions. Secondly, the measure would be similar to the outcome measures developed for the Golf Course Operations and Services Program. This provides a consistent standard of measuring similar program outcomes. Third, it makes the measure more meaningful, more reliable, and easier to compute. As the measure is currently calculated, the only thing it gauges is

the number of claims filed against the Parks Division that were deemed attributable to hazardous park conditions by Risk and Insurance staff. There are several claims each year that the City pays out. All these claims and payments are not captured by the measure. Rewording the measure eliminates this problem. Staff already keeps a log of all hazardous conditions reported and uses this log to calculate SDP 26504 #1. Tracking the measure with a log is more reliable than relying on non-Park staff to contact Neighborhood Parks and Open Space Management staff every time a claim is filed. If Human Resources staff fails to contact Parks and Open Space staff, the reported result might be incorrect and that poses a liability to the Neighborhood Parks and Open Space Management program. Changing the measure to read as above would then have the following impact on other measures as described below:



Note that SDP 26504 #1 and Program Measure #1 will measure the same outcome. Additionally, the measures should gauge abatement within 48 “actual” hours or be revised so that they indicate “work” hours.

<p align="center">Program Measure #2.</p> <p>Staff survey results indicate parks and open space amenities meet 85% of Parks Division standards for attractiveness.</p> <p align="center">- Percentage of Standards</p>

Parks and open space amenities consist of landscape, recreational facilities, and support facilities. There were a total of 44 parks and open space sites throughout FY 2001/2002. To calculate the measure, Parks staff performed an evaluation of the landscapes, recreational facilities, and support facilities of all sites. All the sites were evaluated three times a year (September, January, and May) and an evaluation form was filled out for each site’s landscape, recreational facilities, and support facilities where appropriate. Some of the sites have no recreational or support facilities and therefore had no results reported for recreational or support facilities.

The result reported for this measure is a straight average of the staff survey results

measuring attractiveness of landscaping (SDP 26501 #2), recreational facilities (SDP 26502 #2), and support facilities (SDP 26503 #2). See calculation below:

$$\frac{\text{SDP 26501\#2 (95.02\%)} + \text{SDP 26502 \#2 (88.19\%)} + \text{SDP 26503 \#2 (94.67\%)}}{3} = 92.62\%$$

For a detailed description of how each SDP was calculated, refer to the audit results and findings for each SDP. Additionally, fieldwork was conducted to test the objectivity of the staff surveys. For a discussion of the fieldwork and results, see Section II: Overall Service Delivery Plan Findings and Recommendations.

Findings: None for the Program Measure. See specific findings and recommendations for SDP 26501 #2, SDP 26502 #2, and SDP 26503 #2.

Program Measure #3.

Staff survey results indicate parks and open spaces meet 90% of Parks Division standards for usability.

- Percentage of Standards

Using the survey data as described in program measure #2 above, the result reported is a straight average of the staff survey results measuring usability of landscaping (SDP 26501 #3), recreational facilities (SDP 26502 #3), and support facilities (SDP 26503 #3). See calculation below:

$$\frac{\text{SDP 26501\#3 (99.22\%)} + \text{SDP 26502 \#3 (95.78\%)} + \text{SDP 26503 \#3 (99.17\%)}}{3} = 98.06\%$$

For a detailed description of how each SDP was calculated, refer to the audit results and findings for each SDP. Additionally, fieldwork was conducted to test the objectivity of the staff surveys. For a discussion of the fieldwork and results, see Section II: Overall Service Delivery Plan Findings and Recommendations.

Findings: None for the Program Measure. See specific findings and recommendations for SDP 26501 #3, SDP 26502 #3, and SDP 26503 #3.

Program Measure #4.

The Budget/Cost Ratio (planned cost divided by actual) is at 1.0.

- Ratio

Staff used the Performance Series Financial System and conducted an Expenditure Financial Analysis Inquiry on 8/19/02. From the inquiry, they took the cost of \$5,497,742 and divided by the budgeted amount of \$5,521,419 for a result of .9957. Staff therefore reported a result of 0.99 in FY 2001/2002.

Finding: After reviewing the Period 14 Management by Objective (MBO) report, the budgeted amount for the program was determined to be \$5,521,419.13 and the actual costs were \$5,496,584.84. The reported result should therefore have been 1.0045 and not 0.9957. The discrepancy is a result of staff having divided the cost by the budgeted amount instead of dividing the budgeted amount by the cost.

Recommendation: Even though it would make sense to report the ratio as the “cost/budget” ratio, the measure actually calls for the budget divided by cost. Counterintuitively, a ratio greater than 1 means that the program came in under budget while a ratio less than 1 actually means that the program was over budget. Nevertheless, staff should report the result by dividing the budgeted amount by the actual amount spent. Staff should use the most current financial report to calculate the year-end result.

Program Measure #5.

The Cost Efficiency Index is at 100.

This measure is a Citywide measure that was suspended because of issues surrounding the calculation methodology. No result was reported in FY 2001/2002.

Program Measure #6.

Customer satisfaction with park safety, attractiveness and usability is at 90%.
- Rating

General park users were surveyed once during the fiscal year. On May 30, 2002, surveys were distributed to 18 selected park sites. These 18 park sites have the largest and heaviest use. The surveys are broken down into landscape (SDP 26501 #5), recreational facilities (SDP 26502 #5), and support facilities (SDP 26503 #5) sections. Each section is further broken down into three questions that measure satisfaction with “attractiveness”, “usability”, and “free of hazards” conditions.

The reported result is a straight average of the customer satisfaction survey results measuring the satisfaction with park safety, attractiveness, and usability of landscaping (SDP 26501 #5), recreational facilities (SDP 26502 #5), and support facilities (SDP 26503 #5). See calculation below:

$$\text{SDP 26501\#5 (99.09\%)} + \text{SDP 26502 \#5 (97.50\%)} + \text{SDP 26503 \#5 (97.37\%)} = 97.99\%$$

3

Park staff distributed 540 surveys at the 18 park and open space sites with the heaviest use. The surveys were self-addressed with prepaid postage. Park staff received 179 surveys in the mail for a 33% return rate. For a detailed description of how each SDP was calculated, refer to the audit results and findings for each SDP.

Finding #1: Even though four surveys out of 179 were missing and a few were not entered into the calculation, the impact on the result reported is negligible.

Finding #2: The result reported at the program and SDP levels are not statistically valid. This means that the reported results cannot be assumed to reflect the attitude of the population of park users. There are two reasons for this determination:

- A) The sample of parks and open space sites taken was not random. The sample only included the 18 parks and open spaces with heaviest use. The sample of parks taken was selected with respect to the characteristic of use, meaning that the opinions of park users from parks with less overall use did not have a chance of being included in the survey. What the results demonstrate are the satisfaction of the customers who visited only 18 of the 44 parks and open spaces. To be statistically valid results, every park user should have an equal chance of being surveyed.
- B) There were too few respondents. In order to have a reasonably high level of confidence that the results obtained represent opinions of park users, the number of respondents would have had to be higher than 179. The sample size needed for a 95% confidence level with a +/- 5% confidence interval for a population the size of Sunnyvale (133,000) is 383 respondents.¹ Even though Park staff distributed 540 surveys, only 179 (33%) were returned. An additional 204 surveys were needed in order to make the result statistically significant. This means that an overall generalization of customer satisfaction based on 179 surveys cannot be assumed to represent the overall population of park users.

Parks staff has indicated that making the result statistically significant would increase the cost of administering the survey. Audit staff agrees that making the results statistically significant would increase the cost of the survey design and administration. Notwithstanding the cost of making the results of the survey statistically valid, the results reported for this program measure and its respective SDP measures are not an accurate gauge of the overall customer satisfaction with park safety, attractiveness and usability.

Recommendation#1: Staff should either attempt to achieve results that are statistically valid or should note in all relevant reports that the results are based on non-probability sampling. In order to make the result reported for the program and SDP levels statistically significant, Park staff should accomplish the following three objectives:

- A) Obtain a total of 383 surveys from parks and open space users. In order to obtain 383 completed surveys, staff would have needed to distribute 1,160 surveys in FY 2001/2002 with a 33% return rate. Staff should estimate the total number of surveys they have to distribute to obtain 383 surveys.

¹ Even if only 20,000 people visit parks and open spaces during the year, 377 surveys would be required in order to generalize the results to the overall population.

- B) Distribute surveys at all parks and open spaces or distribute surveys at randomly selected parks and open spaces. To obtain a sample of randomly selected parks, staff may assign each park a number and then execute any computer program that generates random numbers.
- C) The number of surveys distributed should be proportional to the estimated use of each park chosen. A proportional distribution will help ensure that each person visiting parks and open spaces has an equal probability of obtaining a survey.

The audit team would be pleased to assist Park staff in creating the survey design if necessary.

Recommendation #2: Park staff should consider changing the survey design in order to compute results more expeditiously. The current surveys require hand counting all the ratings for hazards, usability, and attractiveness and entering them into Excel spreadsheets. The process appears to take a considerable amount of time and is prone to error. An alternative worth exploring is converting the surveys into scannable sheets. This alternative might save Park staff time and increase the accuracy of results.

Section II: Overall Service Delivery Plan Findings and Recommendations

Discussion: The service delivery measures are structured in such a manner that their results roll up into the results reported at the program level. This is the case for every SDP measure except for the SDP 26504 measures. The SDP 26504 measures gauge the number of park hazards abated and acts of vandalism repaired. These measures do not roll up into the program measures. The results reported at the program level are therefore the aggregate results of the first three SDP measures.

The first three SDPs are intended to gauge the overall condition of the parks and open spaces. Specifically, SDP 01 measures gauge landscape conditions, SDP 02 measures gauge recreational facilities conditions and SDP 03 measures gauge support facilities conditions. The first measure in each SDP attempts to gauge the number of accidents attributable to unsafe conditions. The second measure gauges the attractiveness of the parks and open spaces. The third measure gauges the usability of the parks and open spaces. The fourth measure was the citywide cost efficiency index and this measure has since been omitted. The fifth measure gauges customer satisfaction with park safety, attractiveness, and usability. For an illustration of how the SDP measures “roll-up” to the program measures, see Appendix A.

The fourth SDP measures gauge the amount of time it takes Park staff to abate hazards and acts of vandalism. This SDP focuses on abating hazards and acts of vandalism within a certain period of time. Note that the measures in this SDP should theoretically tie into the first measure of the first three SDPs. However, this was not the case in FY

2001/2002 as these measures (SDP 01 #1, SDP 02 #1, SDP 03 #1) only gauge claims that were deemed attributable to unsafe conditions and not accidents that may have been reported without claims being filed. The audit team has made recommendations regarding these measures in an attempt to link the efforts reported at the SDP level to the efforts reported at the program level.

Fieldwork: To evaluate the accuracy of some of the results reported at the SDP level, the audit team visited selected parks. Audit staff conducted fieldwork because the results reported for several of the SDP measures were based on staff surveys. In essence, these surveys can be construed as “self-evaluations” of the condition of the City’s parks and open spaces. In particular the fieldwork was conducted to test the following measures:

- SDP 26501 #2- Landscape Attractiveness
- SDP 26501 #3- Landscape Usability
- SDP 26502 #2- Recreational Facilities Attractiveness
- SDP 26502 #3- Recreational Facilities Usability
- SDP 26503 #2- Support Facilities Attractiveness
- SDP 26503 #3- Support Facilities Usability

These measures are all calculated based on Park staff evaluations of the parks and open spaces. An evaluation survey is prepared for each site three times a year. The survey contains yes and no questions regarding specific standards for attractiveness and usability. The specific standards of attractiveness and usability are defined in the Sunnyvale Parks Quality Standards Manual. Based on the answers, each site is given a percentage rating of standards met for attractiveness and usability. The results reported for each SDP measure at the year-end are the cumulative average of the scores for all sites. For an example of an evaluation, see Appendix B.

However, because a large amount of time had transpired between the FY 2001/2002 Park staff evaluations and the commencement of the audit, it was not appropriate to compare the results of the fieldwork to the results reported for FY 2001/2002. Instead, the audit team focused on both the evaluation process and the September 2003 staff survey results. The audit team conducted fieldwork in order to obtain a level of assurance regarding the objectivity of the evaluations. The two objectives of the fieldwork were to test the accuracy and reliability of Park staff evaluations. In terms of accuracy, the fieldwork attempted to gauge if the staff surveys conformed to the noticeable condition of the parks and open spaces. For example, if a Park staff survey indicated that a particular park met all standards of attractiveness, the audit staff visited the site and made an independent judgement. Additionally, the fieldwork tested the reliability of the evaluations to determine if the survey questions adequately address the park standards for attractiveness and usability.

Audit staff first accompanied the Senior Parks Leaders during some of their evaluations of usability and attractiveness of a few parks and open spaces. After gathering a sense of the evaluation techniques employed, audit staff visited 18 selected sites in September and

October to evaluate the attractiveness and usability of landscapes, recreational facilities, and support facilities reported by the Park staff surveys. Audit staff then compared the Park staff evaluation sheets from the month of September with the audit staff's observations about the attractiveness and usability of each site visited.

Observation #1: *Park field staff was actively repairing or maintaining items at almost all of the sites that were visited by the audit staff.*

The audit team noted that Park staff was present at most sites visited. Park staff was actively maintaining some component or providing general maintenance. This observation provided the audit staff a sense of how often parks and open spaces are maintained.

Finding #1: *Overall, the Parks and Open Spaces surveyed were very well maintained.*

Of those sites visited, the audit team found that Parks and Open Spaces were well maintained and displayed high degrees of attractiveness and usability. Many of the deficiencies that were identified by the Park staff evaluations had since been fixed, and the audit team noted that several items had been recently repaired. Park staff was unaware of how many or which parks and open spaces the audit team was going to visit. The majority of the deficiencies identified by Park staff were corrected by the time of the audit evaluations.

Finding #2: *The audit evaluations of the sites visited show that the evaluations conducted by Senior Parks Leaders were fair and objective.*

The audit team evaluated parks and open space sites and entered results into survey sheets for each park. The audit staff then compared their evaluations with the evaluations of the Park staff. The audit team's evaluation matched the Park staff evaluation on 89% of the questions evaluated.

Additionally, most of the discrepancies between the auditor evaluations and the Park's evaluations can be explained by the time that transpired between the two sets of evaluations. For example, a common deficiency at a few parks was that the ground covers were not free of litter and debris. However, by the time the auditors evaluated a particular site, no litter or debris was found. Evidently, the litter had been cleaned since the Park staff evaluation.

The majority of the discrepancies between the auditor evaluations and the Park staff evaluations were due to the audit team noting that a particular component met the standard for attractiveness and usability and the Park staff evaluation noting that it was deficient. As previously stated, many of these deficiencies can be explained by the time that transpired between the two evaluations. The other discrepancies that cannot be easily explained by the time that transpired (such as tripping hazards, benches not being properly sealed/painted, and play structures needing paint) amounted to 3% of all the

questions evaluated.

Finding #3: *The audit team's evaluations produced results that are slightly higher than the Senior Parks Leader's evaluation of attractiveness and usability standards.*

After the audit team evaluated each of the 18 selected sites, the results were entered into evaluation sheets and the scores for each site were calculated. The results of each site were then compared to the results obtained by the Park staff. The comparison shows that none of the results for the Park evaluations were higher than the auditor's results. Additionally, there was no major variance between the overall results reported for the attractiveness and usability of landscapes, recreational facilities, and support facilities. The comparison of results breaks down as follows:

	Park's Evaluation	Auditor Evaluation	Difference
Landscape Attractiveness	85%	90%	+ 5%
Landscape Usability	96%	97%	+ 1%
Recreational Facilities Attractiveness	73%	74%	+ 1%
Recreational Facilities Usability	85%	91%	+ 6%
Support Facilities Attractiveness	68%	75%	+ 7%
Support Facilities Usability	92%	96%	+ 4%
Average	83%	87%	+ 4%

Finding #4: *The questions in the evaluations adequately and effectively gauge the parks and open space compliance with standards for attractiveness and usability.*

The questions listed in the evaluation surveys gauge compliance with standards for park attractiveness and usability. These questions were derived from the Sunnyvale Parks Quality Standards Manual. The manual contains quality standards, which define the desired conditions of tangible park features. The manual also provides expectations relative to the maintenance of park features. The questions appropriately measure compliance with the quality standards in the manual by asking whether or not the park meets the standard.

Although the questions require a certain degree of interpretation, they are specific enough for any evaluator to make an informed decision. Thus, there are some occasions where the evaluator will have to determine whether the site meets a particular standard despite noted deficiencies. For example, some of the parks are large and contain several hundred trees. If an evaluator is to come across one diseased tree at such a site, the evaluator must make a reasonable judgment regarding the overall condition of most of the trees. Thus, the questions in the survey require a level of reasonable interpretation and the result is an aggregate rating of all the components in each site.

Considering the extensiveness of the parks and open spaces, the questions in the survey effectively capture compliance with the quality standards. Hypothetically, the evaluations could be made more scientific by counting the percentage of particular items that meet the standards for each park and open space site. However, this would require an exorbitant

amount of time and resources. Such an approach is not feasible. The evaluation surveys and their questions should thus be retained. This method appears to be the most efficient and economical means to measuring compliance to quality standards.

Section III: Service Delivery Plan Measures Specific Findings and Recommendations

A. SDP 26501 – Landscaping for Neighborhood Parks and Open Spaces

SDP 01 Measure #1.

Landscapes are hazard-free, with accidents attributable to unsafe landscaping conditions (trees, turf, ground covers) limited to the prior three-year average.

- Number of Accidents

This measure attempts to ensure that the number of accidents attributable to unsafe landscaping conditions remains at a minimum. The number of accidents attributable to unsafe landscaping conditions was reported as the number of claims that occurred which were determined to be caused by hazardous conditions by the Risk and Insurance Division of the Human Resources Department. In FY 2001/2002, no accidents attributable to unsafe landscaping conditions were reported.

Findings: See Program Measure #1.

Recommendation: See Program Measure #1. This measure would change to read as follows: "Landscapes are hazard free, with reported hazardous landscaping conditions abated within 48 hours."

SDP 01 Measure #2.

Landscapes meet 85% of all Parks Division standards for attractiveness so that:

A. Turf:

- Is medium to dark green, manicured to a uniform height between 2-1/2 and 3-1/2 inches.
- Is extremely dense.
- Has extremely consistent texture.
- Has sharply defined boundaries.

B. Landscaped areas:

- Are free of uncontained litter and debris.
- Trees display form common to the species, with no stubs, dead "flags" or other unsightly distractions.
- Stumps are not visible.
- Ground cover areas are well defined and fully covered.
- Plants are healthy with a good display of color in the appropriate season.

- Ornamental water features are free of floating debris and algae; pond fountains and lights are functional.

- Percentage of Standards

The following explanation gives some general points of information necessary to understanding the method of calculation in FY 2001/2002.

There are 44 parks and open space sites with landscapes in the City of Sunnyvale. Four Senior Parks Leaders from the Neighborhood Parks and Open Space Management program evaluated the sites three times during FY 2001/2002. Each Senior Parks Leader was responsible for evaluating a particular element of the landscape. Evaluators recorded their observations on a "Landscape Evaluation Form," which contains a checklist of "yes/no" questions relating to the attractiveness of the landscape. Each "yes" is worth a pre-defined percentage of the overall evaluation form; each "no" is worth 0%. The total percentage of attractiveness standards met for each site is then computed at the bottom of the evaluation form. The results of all three evaluations (September 2001, January 2002, and March 2002) for all 44 sites were then entered into Excel spreadsheets.

The result reported for this measure was correctly calculated and results were well documented. The SOP for this particular measure, however, does not give specific instructions on the method of calculation. Nevertheless, staff computes the measure based on worksheets that have specific formulas and links for calculating year-end results. Filling in the landscape evaluation forms on the spreadsheets for each evaluation conducted automatically computes the year-end result.

Finding #1: Although Parks and Open Space staff has an excellent grasp of the calculation process, specific written instructions were not available. This might lead to future problems because calculating the result is somewhat complex. The complexity of the calculation might lead to transparency issues with the numbers reported. For example, each question in the landscape evaluation form is worth a certain portion of the total score. This portion varies from site to site. With several hundred questions, altering the proportional value of attractiveness standards met can easily be accomplished. By merely making the questions that were not met worth less, it is possible that one could create more favorable results. Although the audit team does not believe this has occurred, there is no control mechanism for the calculation method. Identifying these types of alterations would prove to be a formidable task and would most likely go unnoticed.

Recommendation #1: Develop a method of calculation summary that broadly details how to calculate the measure. This summary should be attached to the SOP. Alternatively, Parks and Open Space staff can attach a copy of the audit notes, which specifically detail how the measure was computed in FY 2001/2002.

Recommendation #2: Implement a control mechanism in the calculation of the result that enhances transparency. This may be accomplished by including the percentage

weights of each survey question in the SOP itself or attaching a list of all the questions, with their relative weights, to the SOP.

SDP 01 Measure #3.

Landscapes meet 90% of all Parks Division standards for usability, so that:

-Lawns are capable of supporting all permitted activities; there are no areas unsuitable for use.

-Trees planted for a specific reason (e.g., visual screens, noise barriers or summer shade) serve the intended purpose.

-Percentage of Standards

The calculation of this measure is identical to SDP 01 Measure #2. The only difference is that the result is calculated from the survey questions relating to the usability of the landscape and not the questions relating to the attractiveness of the landscape. The result reported for this measure was correctly calculated and results were well documented.

Findings: Same as findings for SDP 01 Measure #2.

Recommendation: Same as recommendations for SDP 01 Measure #2.

SDP 01 Measure #5.

Customer satisfaction with park safety, attractiveness and usability is at 90%.

- Rating

Note that this measure along with SDP 26502 #5 and SDP 26503 #5 make up the average reported in Program Measure #6.

General park users were surveyed once during the fiscal year. On May 30, 2003, surveys were distributed to 18 selected park sites. Staff stated that these 18 park sites have the largest and heaviest use. The surveys are broken down into landscape (SDP 26501 #5), recreational facilities (SDP 26502 #5), and support facilities (SDP 26503 #5) sections. Each section is further broken down into three questions that measure satisfaction with “attractiveness”, “usability”, and “free of hazards” conditions.

To compute the result for this measure, only the three questions pertaining to the landscape section were considered. A score of 4, 3, or 2 on the survey was counted as “satisfied.” A score of 1 or 0 was counted as “unsatisfied.” The totals for each site were entered into an Excel spreadsheet. After the scores for all 18 sites were entered, the average was computed. The average of the landscape scores for the 18 sites was calculated to be 99.09%.

The audit team compared the actual surveys to the reported results in the Excel spreadsheet and found the following minor discrepancies.

Finding #1: Cannery Park actually had 9 surveys instead of the reported 8.

Finding #2: Fair Oaks Park actually had 8 surveys instead of the reported 9.

Finding #3: Lakewood Park actually had 14 surveys instead of the reported 15.

Finding #4: Las Palmas Park actually had 19 surveys instead of the reported 20.

Finding #5: Murphy Park actually had 10 surveys instead of the reported 9.

Finding #6: Ponderosa Park actually had 13 surveys instead of the reported 14.

Finding #7: The Braly Park landscaping score should have been 93% instead of 89%.

Finding #8: The total score reported should have been 98.76% instead of 99.09%.
Regardless of these minor mistakes, the end result was not substantially affected.

Finding #9: The result reported at the program and SDP levels are not statistically significant. See program measure #6, finding #2 for a detailed description.

Recommendation: See all recommendations made for program measure #6.

B. SDP 26502 – Recreational Facilities for Neighborhood Parks and Open Spaces

SDP 02 Measure #1.

Recreational facilities are hazard-free, with accidents attributable to unsafe recreational facility conditions limited to the prior three-year average.
- Number of Accidents

This measure attempts to ensure that the number of accidents attributable to unsafe recreational facilities conditions remains at a minimum. The number of accidents attributable to unsafe recreational facilities conditions was reported as the number of claims that occurred which were determined to be caused by hazardous conditions by the Risk and Insurance Division of the Human Resources Department. In FY 2001/2002, no accidents attributable to unsafe recreational facilities conditions were reported.

Findings: See program measure #1.

Recommendations: See program measure #1. This measure would change to read as follows: "Recreational facilities are hazard free, with reported hazardous conditions abated within 48 hours."

SDP 02 Measure #2.

Recreational facilities meet 85% of all Parks Division standards for attractiveness, so that:

- Facilities are clean and free of graffiti, signs of vandalism, litter and weeds.
- Surfaces are properly sealed and/or painted where applicable.
- Playgrounds are bright and colorful, where appropriate.
- Percentage of Standards

The calculation of this measure is identical to SDP 01 Measure #2. The only difference is that the result is calculated from the survey questions relating to the attractiveness of the recreational facilities and not the questions relating to the attractiveness of the landscape. The result reported for this particular measure was correctly calculated and results were well documented.

Findings: Same as findings for SDP 01 Measure #2.

Recommendations: Same as recommendations for SDP 01 Measure #2.

SDP 02 Measure #3.

Recreational facilities meet 90% of all Parks Division standards for usability, so that:

- They are in good repair, secure, clean and functional according to their intended purpose.
- Hard court surfaces are smooth, without large cracks and with clearly visible and well-defined lines, with nets in good repair and set at the proper height and tension.
- Infields, outfields, soccer and multi-purpose fields, are reasonably level, have clearly defined boundaries and are free of unintended holes and depressions.
- Soccer goals are in place from September 1st to December 1st and turf infields are open May 1st to October 1st. Other amenities are available seven days a week, 6 a.m. to 9 p.m., unless otherwise signed or authorized by City permit.
- Park rules are clearly posted and/or made available at each pedestrian and vehicular entrance.

-Percentage of Standards

The calculation of this measure is identical to SDP 01 Measure #3. The only difference is that the result is calculated from the survey questions relating to the usability of the recreational facilities and not the questions relating to the usability of the landscape. The result reported for this particular measure was correctly calculated and results were well documented.

Findings: Same as findings for SDP 01 Measure #2.

Recommendation: Same as recommendations for SDP 01 Measure #2.

SDP 02 Measure #5.

Customer satisfaction with park safety, attractiveness and usability is at 90%.
- Rating

The calculation of this measure is identical to SDP 01 Measure #5. The only difference is that the result is calculated from the survey questions pertaining to the recreational facilities and not the questions pertaining to the landscaping.

Findings #1-#6 from SDP 01 Measure #5 also apply to this measure. In addition, the following findings apply only to SDP 02 Measure #5.

Finding #7: The Cannery Park recreational facilities score should have been 96% instead of 95%.

Finding #8: The Encinal Park recreational facilities score should have been 100% instead of 95%.

Finding #9: The Ponderosa Park recreational facilities score should have been 97% instead of 98%.

Finding #10: The total score reported should have been 97.8% instead of 97.5%. Regardless of these minor mistakes, the end result was not substantially affected.

Finding #11: The result reported at the program and SDP levels are not statistically significant. See program measure #6, finding #2 for a detailed description.

Recommendation: See all recommendations made for program measure #6.

C. SDP 26503 – Support Facilities for Neighborhood Parks and Open Spaces

SDP 03 Measure #1.

Support facilities are hazard-free, with accidents attributable to unsafe support facility conditions limited to the prior three-year average.
- Number of Accidents

This measure attempts to ensure that the number of accidents attributable to unsafe support facilities conditions remains at a minimum. The number of accidents attributable to unsafe support facilities conditions was reported as the number of claims that occurred which were determined to be caused by hazardous conditions by the Risk and Insurance Division of the Human Resources Department. In FY 2001/2002, no accidents attributable to unsafe support facilities conditions were reported.

Findings: See program measure #1.

Recommendations: See program measure #1. This measure would change to read as follows: "Support facilities are hazard free, with reported hazardous conditions abated within 48 hours."

SDP 03 Measure #2.

Support facilities meet 85% of all Parks Division standards for attractiveness, so that:

- Facilities are clean, free of graffiti and other signs of vandalism and are sealed or painted where appropriate.

- Percentage of Standards

The calculation of this measure is identical to SDP 01 Measure #2. The only difference is that the result is calculated from the survey questions relating to the attractiveness of the support facilities and not the questions relating to the attractiveness of the landscape. The result reported for this particular measure was correctly calculated and results were well documented.

Findings: Same as findings for SDP 01 Measure #2.

Recommendations: Same as recommendations for SDP 01 Measure #2.

SDP 03 Measure #3.

Support facilities meet 90% of all Parks Division standards for usability, so that:

- Structures and fixtures are clean, in good repair and function according to their intended purpose.

- Benches and bleachers offer a relatively smooth seating surface and are sealed where appropriate.

- Bollards, flagpoles, utility boxes and signage are visible.

- Drinking fountains provide a steady flow of potable water when activated and drain completely.

- Displaced hardscapes do not have unintended differentials greater than one-half inch in height and are free of severe cracking and/or unintended separations greater than one-half inch wide.

- Restrooms are clean, functional and open during park hours.

- Percentage of Standards

The calculation of this measure is identical to SDP 01 Measure #3. The only difference is that the result is calculated from the survey questions relating to the usability of the support facilities and not the questions relating to the usability of the landscape. The result reported for this particular measure was correctly calculated and results were well documented.

Findings: Same as findings for SDP 01 Measure #3.

Recommendation: Same as recommendations for SDP 01 Measure #3.

SDP 03 Measure #5.

Customer satisfaction with park safety, attractiveness and usability is at 90%.
- Rating

The calculation of this measure is identical to SDP 01 Measure #5. The only difference is that the result is calculated from the survey questions pertaining to the support facilities and not the questions pertaining to the landscape.

Findings #1-#6 from SDP 01 Measure #5 also apply to this measure. In addition, the following findings apply only to SDP 03 Measure #5.

Finding #7: The Murphy Park support facilities score should have been 92% instead of 90%.

Finding #8: The total score reported should have been 98.10% instead of 97.37%. Regardless of these minor mistakes, the end result was not substantially affected.

Finding #9: The result reported at the program and SDP levels are not statistically significant. See program measure #6, finding #2 for a detailed description.

Recommendation: See all recommendations made for program measure #6.

D. SDP 26504 – Support Services

SDP 04 Measure #1.

100% of hazards are abated within 48 hours of notice given.
- Percentage of Hazards Abated

The SOP defines a hazard as any unintended condition that affects the likelihood of a visitor sustaining injury. The outcome measure is determined by dividing the number of safety hazards abated within 48 hours by the total number of safety hazards reported. The total number of hazards reported is found in the safety hazard log maintained by the Parks Division.

The safety hazard log lists the reported dates, times, locations, descriptions, abated dates, person who abated, and number of units (number of hazards per location²). Parks and Open Space staff determined that 64 hazards were reported in FY 2001/2002. Out of those 64

² Some hazards were counted as multiple units in the log sheet. For example, one line item reads that there were tripping hazards at the entrance of Ortega Park. The number of hazards counted under the units column was four.

hazards, they calculated that all were abated within 48 hours. Staff therefore reported 100%.

After reviewing the safety hazard log, the audit team determined the following:

Finding #1: Of all 64 hazards, 13 hazards were not abated within 2 calendar days. The result reported, based on the number of calendar days it took to abate hazards, should have been 79.69% (51/64) and not 100%.

Staff explained the discrepancy by stating that all hazards were abated within 2 “working” days. Hence, staff claimed that the 13 hazards that were not abated within 48 hours were in fact abated within 2 “working days”.

After reviewing the log sheet, only three of those 13 hazards in question were determined to have been abated within 2 working days. The other 10 hazards in question still took more than 2 working days to abate. Hence, even if the measure gauged the number of hazards abated within 2 working days, the result was still reported incorrectly.

Finding #2: The total number of hazards abated used to calculate this measure (64) is different than the total number of hazards abated that was reported in Activity 265400 (121 hazards). For the SDP measure, each line item was counted as one hazard. For the activity level, however, the number of hazards was taken to be the sum of the “# of units” column in the log sheet.

Recommendation #1: Insert a new column in the safety hazard log that lists the time a hazard was abated. This addition will make the result reported more accurate because the result can now be calculated by the number of hours it took to abate a hazard rather than the number of days.

Recommendation #2: Either change the wording of the measure and the SOP to read “100% of hazards are abated within 2 ‘working’ days of notice given” or begin to report the percentage of hazards that were abated within 48 “actual” hours.

Recommendation #3: Standardize the log sheet so that the total number of hazards abated is the same for the calculation in SDP 26504 #1 and Activity 265400. One option is to count the number of hazards abated by the “# of units” column in the log sheet. Alternatively, the number of hazards abated can be the total number of line items in the log sheet. This second alternative would require getting rid of the “# of units” column in the log sheet.

Finding #3: The SOP states that “employee time cards serve as the data source.” This statement is incomplete as products are first recorded in the vandalism/hazard log maintained by the Parks Division Principal Office Assistant at the Corporation Yard, before they are entered on timecards.

Recommendation #4: Edit the SOP to reflect the appropriate data source.

SDP 04 Measure #2.

95% of acts of vandalism are repaired within three days of notice.

- Percentage of Acts of Vandalism

Acts of vandalism include graffiti, stolen or damaged property, and other similar acts. The outcome measure is a percentage determined by dividing the number of acts of vandalism repaired within 3 days by the total number of acts of vandalism reported. The total number of acts of vandalism is found in the vandalism log maintained by the Parks Division. The vandalism log lists the reported dates, times, locations, descriptions, abated dates, person who abated, and number of units. Parks and Open Space staff determined that 116 acts of vandalism were reported in FY 2001/2002. Out of those 116 acts, they calculated that 111 were abated within 3 days. Staff therefore reported 95.69% (111/116).

After reviewing the vandalism log sheet, the audit team determined the following:

Finding #1: The vandalism log for FY 2001/2002 had 117 acts of vandalism listed and not 116.

Finding #2: Of all 117 vandalism acts on the log sheet, it could only be determined that 105 acts of vandalism were abated within 3 days. Six acts of vandalism were not abated within 3 days and six other acts had undeterminable abatement dates as described below.

6 acts were not abated within 3 days: Staff explained the discrepancy by stating that all acts of vandalism were abated within 3 “working” days. Hence, staff stated that the 6 acts of vandalism that were not abated within 3 days were in fact abated within 3 “working” days.

After reviewing the log sheet, audit staff determined that only 3 of those 6 acts of vandalism in question were abated within 3 working days. The other 3 vandalism acts in question still took more than 3 working days to abate.

6 other acts of vandalism where the abatement time could not be determined: Of these 6 acts, 3 acts did not have an “abated date” listed, 2 acts had abatement dates prior to reported dates and 1 act had an illegible abatement date. Assuming that all of these 6 acts with undetermined abatement time were in fact abated within 3 days, the reported result should have been 94.87% (111/117) and not 95.69%. On the other hand, assuming that all 6 acts in question were not abated within 3 days would have resulted in an 89.74% (105/117) score. The correct result is therefore some percentage between 94.87% and 89.74%.

Finding #3: Note that the number of vandalism acts abated used to calculate this measure (116 vandalism acts) is different than the total number of vandalism acts abated that was reported in Activity 265410 (201 vandalism acts). For the SDP measure, each line item was

counted as one vandalism. For the activity level, however, the number of acts of vandalism was the sum of the “# of units” column in the log sheet.

Recommendation #1: Insert a new column in the vandalism log that lists the time an act of vandalism was abated. This addition will make the result reported more accurate because the result can now be calculated by the number of hours it took to abate an act of vandalism rather than the number of days.

Recommendation #2: Either change the wording of the measure and the SOP to read “100% of acts of vandalism are abated within 3 ‘working’ days of notice given” or begin to report the percentage of acts of vandalism that were abated within 72 “actual” hours.

Recommendation #3: Standardize the log sheet so that the total number of acts of vandalism abated is the same for the calculation in SDP 26504 #2 and Activity 265410. One option is to count the number of acts of vandalism abated by the “# of units” column in the log sheet. Alternatively, the number of acts of vandalism abated could be the total number of line items in the log sheet. This second alternative would require getting rid of the “# of units” column in the log sheet.

Finding #4: The SOP states that “employee time cards serve as the data source.” This statement is incomplete as products are first recorded in the vandalism/hazard log maintained by the Parks Division Principal Office Assistant at the Corporation Yard, before they are entered on timecards.

Recommendation #4: Edit the SOP to reflect the appropriate data source.

Section IV: Overall Activity Findings and Recommendations

Overview: Results reported at the activity level are intended to capture the amount of work produced and the cost of each unit produced. Through the number of products reported, management is able to identify quantitative work effort for particular activities. For example, Activity 001 (maintaining widgets) deals with maintaining widgets throughout the City. The product for this activity is one widget maintained. The number of products reported is intended to be the number of widgets maintained in the City. Thus, the activities are quantitative measures that attempt to gauge the amount of work rather than the quality of work. The quality of the services provided is captured through the program and SDP measures.

The number of products for each different type of activity can be used as a management tool by comparison to the total expenditures and hours charged for each activity. For example, the Management by Objective period report compares the products to the costs (product cost), products to the hour (product per hour), and the hours to the products (hour per product). Together, these indicators are intended to provide a gauge of efficiency. “Measuring discrete Activities enables staff to determine the cost-efficiency

of providing different services” (A Guide to Outcome Management, Part III, Step 3, p.6.). Hence, the activities can be a valuable tool to determine the efficiency of staff efforts at producing end results and to help allocate resources.

The accuracy of the products reported is thus essential to generating adequate measures of efficiency. The number of products reported in a particular year can be compared to the number of products expected (budgeted) or to the number of products that were produced in previous years. One can then gauge how much more or less was produced in any given year. Additionally, one can gauge how much was produced *with the resources available* within any given year.

The practice of reporting inventory as products represents somewhat of a departure from the outcome management philosophy as outlined above.

Finding #1: *The large majority of products reported for activities in this program do not reflect the quantity (in terms of number of times) of work performed.*

The major finding for the activity measures is that most of the products reported are based on inventory rather than work performed. Except for five activities, all of the activities in Program 265 had static products. Specifically, Neighborhood Parks and Open Space staff keeps a detailed inventory of all items found in parks and open spaces. Examples of items include turf, trees, ground covers, ornamental water features, play structures, and picnic tables. Staff stated that each year they maintain every item in the inventory. Additionally, staff stated that they replace items as needed. However, the results (products) reported are a reflection of the total number of items in the Parks inventory and not the actual number of items maintained or replaced each year.

Discussion: Parks staff has indicated that the products reported do in fact reflect the number of items that are either maintained or replaced. For example, there are 361 picnic tables in the City’s parks and open spaces inventory. Throughout the year, each table will be maintained, whether that means washing or painting it. Many tables will be maintained more than once during the year. Some tables will need replacement, and will be replaced by Parks staff. At the end of the year, Parks staff will report that they maintained or replaced all 361 tables in their inventory. The number of times each table was maintained is not captured by the results. Rather, the products reported at the end of the year reflect the number of items in the inventory. The evidence that those picnic tables were actually maintained is reflected in the SDP and program measures that gauge customer satisfaction with the parks and open spaces and staff surveys of the usability and attractiveness of the parks and their components.

There are both shortcomings and benefits to reporting products based on inventory.

Shortcomings

First, specific efficiency indicators such as product cost will not be comparable from year to year. For example, assume that in 2005, Parks staff maintained all 168 play structures (Activity 265160). Staff performed maintenance on those play structures a total of 300 times. The cost of maintenance was \$10,000. In year 2006, all 168 play structures were maintained. Staff performed maintenance on those play structures a total of 500 times. The cost of maintenance was \$13,000. In terms of efficiency of maintaining play structures, one could determine that staff was more efficient in year 2006 as described below:

	Year 2005	Year 2006
Number of Play Structures Maintained	168	168
Number of times play structures were maintained	300	500
Total Cost	\$10,000	\$13,000
Cost per each maintenance	\$33.33	\$26.00

Even though it cost \$26 per maintenance in year 2006 and \$33 in year 2005, these efficiency comparisons cannot be made under the static products scenario. By reporting static products, the cost per play structure will show \$59.52 ($10,000/168$) for year 2005 and \$77.38 ($13,000/168$) for year 2006. The static products scenario would thus show that staff was more efficient in year 2005 than in year 2006, which is not true. This occurs because the number of times an item is maintained is not captured with static products. Thus, as this example shows, static products do not allow efficiency comparisons from year to year.

As another example, consider the product “one acre maintained.” This “product” entails a collection of efforts, the end result being an acre that meets high quality standards. As a hypothetical example, imagine that there are 100 total acres in the inventory. Imagine a year in which there is average rainfall and the cost of maintaining all the acres is \$10,000. The cost per maintained acre is therefore \$100. Imagine that the following year, rainfall is well above average, causing staff to mow the grass less frequently. Because there is less mowing, the cost of maintaining all the acres is \$9,000. Because the “product” is the inventory of acres, there are still 10,000 acres maintained. Therefore, the cost per acre is \$90. On paper, the program *has produced just as much maintenance but with less money*. It therefore appears that the program is more efficient. In fact, however, the program is not more efficient; in fact, it has *produced less maintenance*. Conversely, imagine if it suddenly became a fad among local teens to deface large numbers of park benches every night. The park managers would almost certainly expend more resources to clean the benches in an effort to maintain the Park program’s high standards. This would cause costs to increase. It would *appear* that the program is less efficient, producing the same amount of maintenance at a higher cost, when in fact the program would simply be *providing more maintenance*. In both examples, the program would be operating in the most responsible manner, but on paper it would appear to be improving or losing efficiency when in fact no productivity gains or losses occurred.

Another issue with the products reported at the activity level is that there is no indication that most of the products reported on performance or financial reports are static products. The results reported at the activity level are therefore misleading to any reader without the knowledge that most of the numbers reported are not actual units of work in terms of the number of times a service is produced. Lastly, the accuracy of the products depends on the accuracy of the inventory. When park facilities change, if the inventory is not updated, the products reported will be inaccurate.

Benefits

Parks staff indicated that it would be extremely difficult and time consuming to report the actual number of items that are replaced or maintained. Staff indicated that for several years prior to the implementation of static product counts, they attempted to actually “count” products. For instance, staff attempted to count the number of acres mowed. Staff stated that despite great efforts to achieve accurate counts, the data exhibited high variance and was probably inaccurate. Parks management strongly believes that inventory based products, in combination with quality measures, provide a better gauge of work performed than is captured when individual workers attempt to tally their efforts. For example, many of the activity measures gauge the number of acres maintained or replaced in the City. It appears unreasonable to expect field staff to measure how many acres they actually maintain or replace at all the sites each time they perform maintenance. Having to measure acreage constantly would be time consuming and inefficient. Staff believes that such a task would be prone to error. During the audit engagements, Park staff asserted that the cost associated with maintaining or replacing items is best captured through the inventory. In terms of cost per unit, staff indicated that their method provides a manner in which to benchmark costs relative to the quality of service.

The audit team recognizes the difficulty involved in reporting the actual number of items that are maintained or replaced each year. Because of this difficulty and the probable inaccuracies that would result from hand counting products, reporting static products appears to be the most feasible approach. However, the manner in which results are reported for the activities is still different than the manner in which most of the programs in the City report products. Not that this is problematic in and of itself, but the combination of static and non-static products within this program may create confusion to any reader of a performance report.

Recommendation #1: *Park staff should continue reporting the number of items in the inventory but should note on all reports (MBO, Budget Document, and other related reports) which products are fixed and which products are individually tracked.*

The audit team recognizes that it would be highly inefficient and ineffective to require field staff to measure each acre of land that is repaired or maintained. The difficulty of such an approach and the large amount of time required render attempts to track and report actual products unproductive.

Although the audit team recognizes the difficulty involved in measuring all the products at the activity level, Park staff should ensure that the products reported are recognized as inventory based. Any reader of the Parks activity measures should be made aware that the products listed for most activity measures are not the number of times maintenance is performed. The various reports that list the products give the impression that the products reported are the number of times items are maintained or replaced. For example, the Management by Objective (MBO) Report lists activity 265170 as a maintaining picnic area activity. The products for this particular activity are listed as “One picnic table maintained”. However, products reported are the number of picnic tables in the Parks inventory, not the number of times picnic tables are maintained.

The results reported at the activity level can therefore be misleading to any reader without the knowledge that the numbers reported are not actual times items maintained. This might be acceptable to management based on the difficulty of reporting the volumes of maintenance activity. If City management decides that the results reported at the activity level should be representations of actual work performed, Park’s staff should revise the activities and products that are counted.

Fieldwork: Even though most of the activities with static products could not be verified by the audit team with the resources available, the audit team conducted fieldwork to verify the accuracy of the inventory where possible. The purpose of the review was quantitative as it involved verifying that the actual numbers reported from the inventory were actually present at the various park and open space sites. Verifying the products involved visiting 19 sites of various sizes and uses. The audit staff verified those items (products) that could be counted expeditiously. These components/products included the following:

- Ornamental water features (Activity 265030)
- Tennis/Basketball Courts (Activity 265200)
- Multi-Purpose Buildings (Activity 265210)
- Auxiliary Restrooms (Activity 265360)

For a detailed description of the findings, see each particular activity below.

Section V: Specific Activity Findings and Recommendations

Activity 265000

Maintain and Replace Turf

PRODUCT: One Acre Maintained

There is a total of 77 acres of ornamental turf included in the Neighborhood Parks and Open Space inventory. Staff stated that they maintain every acre of ornamental turf each year. Staff also stated that the actual number of acres of ornamental turf is fairly static

from year to year. As a result, staff estimated that all 77 acres of ornamental turf were maintained and therefore reported 77 products. The product number reported would change only if the park inventory of turf acreage changed.

Findings: See the general findings and recommendations for activities with static products.

Activity 265010

Maintain Trees

PRODUCT: One Tree Maintained

Parks Division staff records one product for each tree planted, maintained, or removed. Products are recorded by individual parks' employees and submitted on weekly time cards. The number reported was therefore the sum of all the products reported on timecards for FY 2001/2002. The number of trees maintained that was reported in FY 2001/2002 was 1,230.

Finding #1: This activity was the only activity in Program 265 that was reported on employee timecards. The number reported (1,230 trees) was substantially lower than the number of trees in the Parks and Open Space General Inventory (5,548 trees). This observation is significant because staff is reporting the actual count (trees maintained). In contrast, almost every other activity product count is a reflection of the inventory.

Finding #2: There is no practical method by which audit staff could attempt to verify the trees counted in employee timecards. Therefore, audit staff offers no opinion as to the accuracy of the result reported.

Recommendation: None.

Activity 265020

Maintain and Replace Ground Covers

PRODUCT: One Acre Maintained

There is a total of 31 acres of ground cover included in the Neighborhood Parks and Open Space inventory. Staff stated they maintain or replace every acre of ground cover each year. Staff also stated that the actual number of acres of ground cover is fairly static from year to year. As a result, staff estimated that all 31 acres of ground covers were maintained and therefore reported 31 products. The static product number would change only if the park inventory of ground covers changed.

Findings: See the general findings and recommendations for activities with static products.

Activity 265030

Maintain Ornamental Water Features

PRODUCT: One Feature Maintained

“Ornamental Water Features” refers to man-made ponds, fountains, and streams located in parks and public grounds. There were a total of 5 ornamental water features included in the Neighborhood Parks and Open Space inventory in FY 2001/2002. Staff stated they maintain every ornamental water features each year. Staff also stated that the actual number of ornamental water features is fairly static from year to year. As a result, staff estimated that all 5 ornamental water features were maintained and therefore reported 5 products. The fixed product number would change only if the park inventory of ornamental water features changed.

Finding #1: Audit staff confirmed that the 5 ornamental water features reported from the inventory were present at their respective parks.

Recommendation: None.

Activity 265160

Maintain Play Areas

PRODUCT: One Play Structure Maintained

There were a total of 168 play structures included in the Neighborhood Parks and Open Space inventory in FY 2001/2002. Staff stated they maintain every play structure each year. Staff also stated that the actual number of play structures is fairly static from year to year. As a result, staff estimated that all 168 play structures were maintained and therefore reported 168 products. The fixed product number would change only if the park inventory of play structures changed.

Findings: See the general findings and recommendations for activities with static products.

Activity 265170

Maintain Picnic Areas

PRODUCT: One Picnic Table Maintained

There were a total of 361 picnic tables included in the Neighborhood Parks and Open Space inventory in FY 2001/2002. Staff stated they maintain every picnic table each year. Staff also stated that the actual number of picnic tables is fairly static from year to year. As a result, staff estimated that all 361 picnic tables were maintained and reported 361 products. The static number would change only if the park inventory of picnic tables changed.

Findings: See the general findings and recommendations for activities with static products.

Activity 265180

Maintain Pathways/Par Courses

PRODUCT: One Square Foot Maintained

The product is a static number representing the number of square feet of pathways/par courses included in the Neighborhood Parks and Open Space inventory. There were a total of 157,000 square feet of pathways/par courses included in the Neighborhood Parks and Open Space inventory in FY 2001/2002. Staff stated they maintain every square foot of pathways/par courses each year. Staff also stated that the actual number of square feet of pathways/par courses is fairly static from year to year. As a result, staff reported 157,000 products. The fixed product number would change only if the park inventory of square feet of pathways/par courses changed.

Findings: See the general findings and recommendations for activities with static products.

Activity 265190

Maintain Athletic Fields

PRODUCT: One Acre Maintained

The product is a static number representing the number of athletic field acres included in the Neighborhood Parks and Open Space inventory. There were a total of 143 athletic field acres included in the Neighborhood Parks and Open Space inventory in FY 2001/2002. Staff stated they maintain or replace every athletic field acre each year. Staff also stated that the actual number of athletic field acres is fairly static from year to year. As a result, staff reported 143 products. The fixed product number would change only if the park inventory of athletic field acres changed.

Findings: See the general findings and recommendations for activities with static products.

Activity 265200

Maintain Tennis/Basketball Courts

PRODUCT: One Court Maintained

The product is a static number representing the number of tennis/basketball courts included in the Neighborhood Parks and Open Space inventory. There were a total of 45 tennis courts and 10 basketball courts included in the Neighborhood Parks and Open Space inventory in FY 2001/2002. Staff stated they maintain or replace every tennis/basketball court each year. Staff also stated that the actual number of tennis/basketball courts is fairly static from year to year. The fixed product number would

change only if the park inventory of tennis/basketball courts changed.

Finding #1: The number reported was inaccurate. Staff reported 45 courts maintained but did not include the 10 basketball courts that were in the inventory. The result reported based on the inventory should have been 55 tennis/basketball courts.

Finding #2: Audit staff counted a total of 52 tennis and basketball courts. The inventory total listed 55 tennis and basketball courts. The discrepancies included the following:

- Fair Oaks Park has no tennis courts. The inventory lists 6.
- Las Palmas Park has 16 tennis courts. The inventory lists 13.

Recommendation: Update the Parks inventory to reflect the accurate number of tennis/basketball courts.

Activity 265210

Maintain Multi-Purpose buildings
PRODUCT: One Building Maintained

The product is a static number representing the number of multi-purpose buildings included in the Neighborhood Parks and Open Space inventory. There were a total of 13 multi-purpose buildings included in the Neighborhood Parks and Open Space inventory in FY 2001/2002. Staff stated they maintain every multi-purpose building each year. Maintenance involves mopping/washing floors, washing windows, and other labor associated with building maintenance. Staff also stated that the actual number of multi-purpose buildings is fairly static from year to year. As a result, reported 13 products. The fixed product number would change only if the park inventory of multi-purpose buildings changed.

Finding #1: Audit staff confirmed that the 13 multi-purpose buildings reported from the inventory were present at their respective parks.

Recommendation: None.

Activity 265220

Maintain Bowling Green
PRODUCT: One Square Foot Maintained

The product is a static number representing the number of square feet of bowling greens included in the Neighborhood Parks and Open Space inventory. There were a total of 14,400 square feet of bowling greens included in the Neighborhood Parks and Open Space inventory in FY 2001/2002. Staff stated they maintain or replace every square foot of bowling green each year. Staff also stated that the actual number of square feet of

bowling greens is fairly static from year to year. As a result, staff reported 14,400 products. The fixed product number would change only if the park inventory of square feet of bowling greens changed.

Findings: See the general findings and recommendations for activities with static products.

Activity 265230

Maintain Other Recreational Facilities

PRODUCT: One Facility Maintained

The product is a static number representing the number of other recreational facilities included in the Neighborhood Parks and Open Space inventory. "Other" refers to any recreational facility for which there is not a specific activity heading such as volleyball courts and horseshoe pits. There were a total of 34 other recreational facilities included in the Neighborhood Parks and Open Space inventory in FY 2001/2002. Staff stated they maintain every "other" recreational facility each year. Staff also stated that the actual number of other recreational facilities is fairly static from year to year. As a result, staff reported 34 products. The fixed product number would change only if the park inventory of other recreational facilities changed.

Findings: See the general findings and recommendations for activities with static products.

Activity 265240

Maintain Dog Park

PRODUCT: A Facility Maintained

This is a new activity that was not budgeted in FY 2001/2002 and was not reviewed.

Activity 265360

Maintain Auxiliary Restrooms

PRODUCT: One Building Maintained

The product is a static number representing the number of auxiliary restrooms included in the Neighborhood Parks and Open Space inventory. There were a total of 12 auxiliary restrooms included in the Neighborhood Parks and Open Space inventory in FY 2001/2002. Staff stated they maintain every auxiliary restroom each year. Staff also stated that the actual number of auxiliary restrooms is fairly static from year to year. As a result, staff reported 12 products. The fixed product number would change only if the park inventory of auxiliary restrooms changed.

Finding #1: Audit staff counted a total of 8 buildings with auxiliary restrooms and 16 total auxiliary restrooms. The inventory listed 7 buildings and 14 auxiliary restrooms. Staff reported 6 buildings and 12 restrooms. The discrepancies included the following:

- Encinal Park has one building with two auxiliary restrooms. The inventory also shows one building and two restrooms, but the number reported in FY 2001/2002 was zero. Staff inadvertently miscounted the inventory.
- Panama Park has one building with two auxiliary restrooms. The inventory lists none.

Recommendation #1: Update the Parks inventory to reflect the accurate number of buildings with auxiliary restrooms.

Recommendation #2: Staff reported the number of auxiliary restrooms, not the number of buildings maintained. The wording of the activity measure and the product listing indicate that the number of buildings should be counted. The SOP, however, states that the product is one auxiliary restroom maintained. The SOP should be revised so that the products listed in the activity (one building maintained) are the same as the products reported. Alternatively, staff may change the product listing from “one building maintained” to “one restroom maintained”.

Activity 265370

Maintain and Replace Structures and Fixtures
PRODUCT: One Structure/Fixture Maintained

The product is a static number representing the number of structure/fixtures included in the Neighborhood Parks and Open Space inventory. Examples of structures and fixtures include benches, bike racks, and drinking fountains. There were a total of 2,346 structure/fixtures included in the Neighborhood Parks and Open Space inventory in FY 2001/2002. Staff stated they maintain every structure/fixture each year. Staff also stated that the actual number of structure/fixtures is fairly static from year to year. As a result, staff reported 2,346 products. The fixed product number would change only if the park inventory of structure/fixtures changed.

Findings: See the general findings and recommendations for activities with static products.

Activity 265380

Maintain and Replace Hardscapes
PRODUCT: One Square Foot Maintained

The product is a static number representing the number of square feet of hardscape included in the Neighborhood Parks and Open Space inventory. There were a total of 772,225 square feet of hardscape included in the Neighborhood Parks and Open Space inventory in FY 2001/2002. Staff stated they maintain every square foot of hardscape

each year. Staff also stated that the actual number of square feet of hardscape is fairly static from year to year. As a result, staff reported 772,225 products. The fixed product number would change only if the park inventory of square feet of hardscape changed.

Findings: See the general findings and recommendations for activities with static products.

Activity 265400

Abate Hazards

PRODUCT: One Hazard Abated

Staff reported 121 hazards abated. A product is one hazardous condition abated. The products recorded here are not fixed products but rather a reflection of the number of hazards abated by staff throughout the neighborhood parks and open space system. Hazards are reported by the public and Park staff. In FY 2001/2002, the products were recorded in the hazard log sheet under the “# of units” column. The hazard log sheet shows an aggregate total of 121 units.

Finding #1: The number of hazards abated reported here (121) is different than the total number of hazards used to calculate SDP 26504 #1 (64). This discrepancy is the result of the log sheet. Each hazard is categorized by reported date, time, person reporting, description, and abated date. However, the log sheet also includes a “# of units” column. Each line in the log sheet represents one hazard for computing SDP 26504 #1. However, the numbers entered in the “# of units” column of the log sheet are added up to calculate the number of hazards abated for the activity measure. Computing the total number of hazards abated can be done in two different ways according to the log sheet.

Recommendation #1: Standardize the log sheet so that the total number of hazards abated is the same for the calculation in SDP 26504 #1 and Activity 265400. One option is to count the number of hazards abated by the “# of units” column in the log sheet. Alternatively, the number of hazards abated can be the total number of line items in the log sheet. This second alternative would require getting rid of the “# of units” column in the log sheet. Reporting the same number of hazards abated for SDP 26504#1 and Activity 265400 brings consistency to the results reported. Consistency in the numbers reported prevents problems that may arise regarding the accuracy and credibility of the reported results.

Finding #2: The SOP states that “employee time cards serve as the data source.” This statement is incomplete as products are first recorded in the vandalism/hazard log maintained by the Parks Division Principal Office Assistant at the Corporation Yard, before they are entered on timecards.

Recommendation #2: Edit the SOP to reflect the appropriate data source.

Activity 265410

Abate Vandalism

PRODUCT: One Vandalism Abated

Staff reported 201 acts of vandalism abated. A product is one act of vandalism abated. The products recorded here are not fixed products but rather a reflection of the number of acts of vandalism abated by staff throughout the neighborhood parks and open space system. The Park Supervisors records products on a monthly basis. In FY 2001/2002, the products were recorded in the vandalism log sheet under the “# of units column.” The vandalism log sheet shows a total of 201 units.

Finding #1: The number of acts of vandalism abated here is different than the total number of acts of vandalism used to calculate SDP 26504 #2. This discrepancy is the result of the log sheet. Each vandalism is categorized by reported date, time, person reporting, description, and abated date. However, the log sheet also includes a “# of units” column. Each line in the log sheet represents one vandalism for computing SDP 26504 #2. However, the numbers entered in the “# of units” column of the log sheet are added up to calculate the number of acts of vandalism abated for the activity measure. Computing the total number of acts of vandalism abated can be done in two different ways according to the log sheet.

Recommendation #1: Standardize the log sheet so that the total number of acts of vandalism abated is exactly the same for the calculation in SDP 26504 #2 and Activity 265410. One option is to count the number of acts of vandalism abated by the “# of units” column in the log sheet. Alternatively, the number of acts of vandalism abated can be the total number of line items in the log sheet. This second alternative would require getting rid of the “# of units” column in the log sheet. Reporting the same number of acts of vandalism abated for SDP 26504 #2 and Activity 265410 brings consistency to the results reported. Consistency in the numbers reported prevents problems that may arise regarding the accuracy and credibility of the reported results.

Finding #2: The SOP states that “employee time cards serve as the data source.” This statement is incomplete as products are first recorded in the vandalism/hazard log maintained by the Parks Division Principal Office Assistant at the Corporation Yard, before they are entered on timecards.

Recommendation #2: Edit the SOP to reflect the correct data source.

Activity 265420

Maintain General Grounds and Abate Litter

PRODUCT: One Acre Cleaned

The product is a static number representing the number of acres of general grounds included in the Neighborhood Parks and Open Space inventory. There were a total of 320

acres of general grounds included in the Neighborhood Parks and Open Space inventory in FY 2001/2002. Staff stated they maintain every acre of general grounds each year. Staff also stated that the actual number of acres of general grounds is fairly static from year to year. As a result, staff reported 320 products. The fixed product number would change only if the park inventory of general ground acreage changed.

Findings: See the general findings and recommendations for activities with static products.

<p style="text-align: center;">Activity 265430 Provide Electricity PRODUCT: One Kilowatt Hour Used</p>

In FY 2001/2002, staff reported a total of 727,761 kWh used. This result is not a fixed product but reflects actual electric power used. The PG&E utility record was forwarded to Parks and Open Space staff from the Finance Department. The utility records were entered into a spreadsheet that shows that the total usage for FY 2001/2002 was 727,761 kWh.

Findings: None.

Recommendation: None.

<p style="text-align: center;">Activity 265440 Provide Water PRODUCT: One CCF</p>
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In FY 2001/2002, staff reported a total of 324,448 CCFs used. This result is not a fixed product but rather a reflection of landscape, fruit orchard, ornamental and potable water consumed. The Administrative Analyst records products on a monthly basis. The data source is the computer-generated water consumption reports collected by the Finance Department. This activity includes the costs of water provided to irrigation systems, buildings, athletic fields, and other facilities.

Finding #1: The source provided to the audit team shows that the result reported is based on records from June 2001 to May 2002. The result reported should have counted usage from July 2001 to June 2002. Staff explained that the actual water use for June is not available until the following month. As a result, they were forced to report year-end numbers based on the months of June to May. The discrepancy, however, is minimal.

Recommendation: If June water usage is not available at the end of the fiscal reporting year, staff should continue to use the 12 month period of June to May.

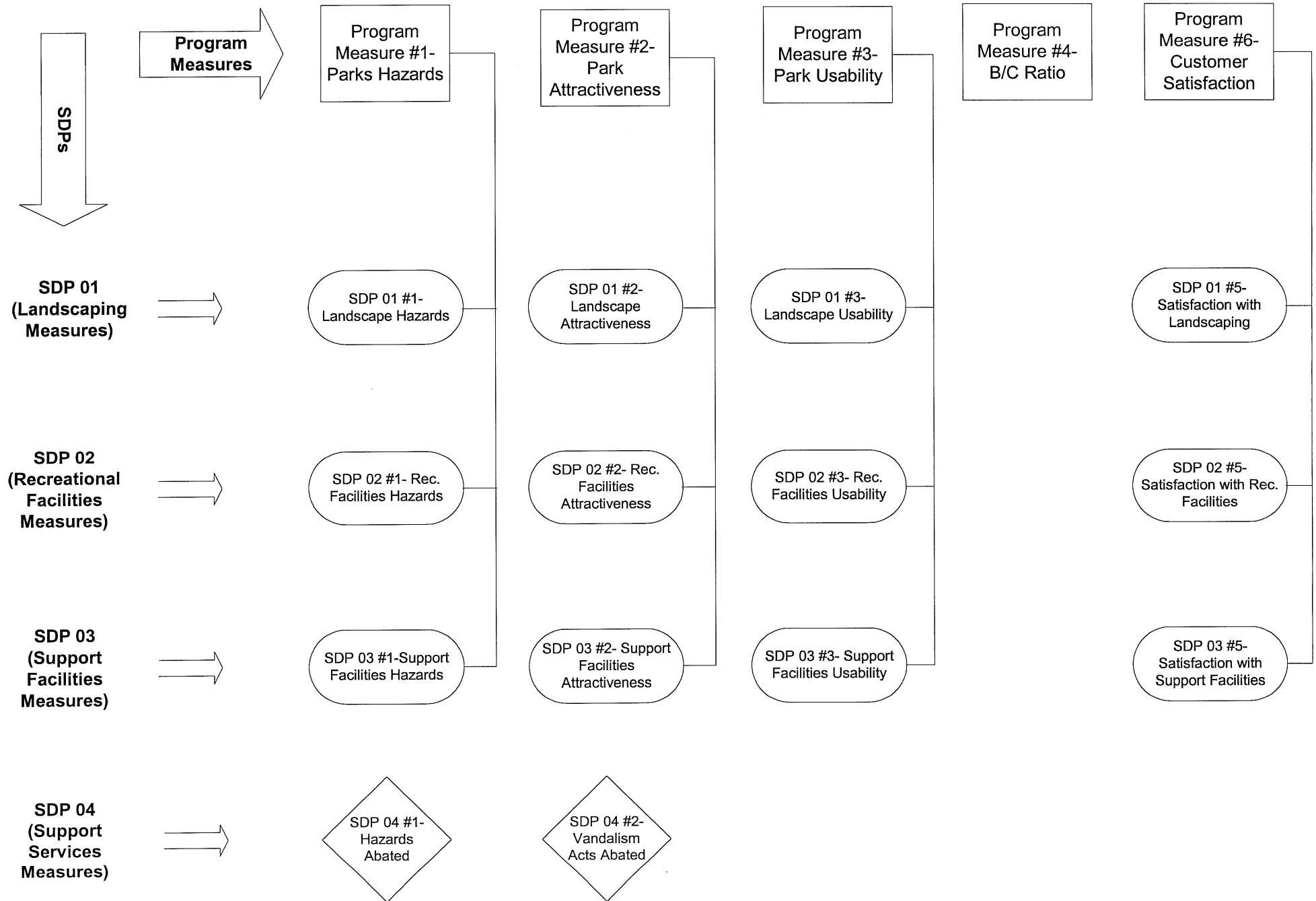
Conclusion

Staff has adequately documented the FY 2001/2002 year-end results reported for this program. Results for the program and SDP measures required several long and involved calculations that were facilitated by staff's reporting methodology. The audit team reviewed all the calculation procedures and back-up documentation, to the extent that could be determined given static products, and found that the measures are tracked in an economical and meticulous manner. In addition, the results reported for the program and SDP measures are extremely accurate. The audit team concluded that the results reported were well documented and exhibited a high degree of accuracy.

With the exception of five activities, all of the activities in Program 265 had static products. The products reported are a reflection of the total number of items in the inventory, not the total number of items that were counted as maintained or replaced. Although the General Parks inventory shows that the number of items in the inventory match the products that were reported in FY 2001/2002, many of the actual items that were maintained or replaced could not be verified by the audit team with the resources available. The audit team has made some recommendations and suggestions regarding this issue throughout the audit report.

Despite the static product issue, the audit team has a high level of confidence in the results reported in FY 2001/2002. Although the reporting methodologies and processes were efficient, the audit team made recommendations to increase the transparency, efficacy, and economy of reporting results. The audit staff commends the Parks staff for all their cooperation and assistance and looks forward to assisting them with implementing audit recommendations.

Appendix A



Appendix B

Landscaping Evaluation

14

PARK/SITE NAME: DE ANZA PARK

Date: 9/2001

COMPONENT	ATTRACTIVE	YES	NO	USABLE	YES	NO				
ORNA- MENTAL TURF	1. Areas are a medium to dark green.	X		1. Areas are capable of supporting all permitted activities.	X					
	2. Areas are a uniform height	X								
	3. Areas are dense.	X								
	4. Areas have consistent teture.	X								
	5. Areas have sharply defined boundaries.	X								
	6. Areas are free of litter and debris.	X								
Comments:										
TREES	7. Display a semblance common to the species.	X		2. Serve their intended purpose.	X					
	8. There <u>ARE NO</u> visible stubs.	X		3. Limbs or foliage <u>ARE NOT</u> obstructing lights or buildings.	X					
	9. There <u>ARE NO</u> visible stumps.	X		4. Roots <u>ARE NOT</u> interfering with the utility of the surrounding facilities or fitures.		X				
Comments:				Root in picnic area 1						
GROUND COVERS	10. Areas are well defined and fully covered.	X		5. Conform to their intended height.	X					
	11. Foliage is healthy	X		6. Serve their intended function.	X					
	12. Have a good display of color in the appropriate season.	X								
	13. Areas are free of litter and debris.	X								
	Comments:									
OVERALL RATING	• THE OVERALL SITE IS ATTRACTIVE •			• THE OVERALL SITE IS USABLE •						
Comments:	Rating: <table border="1"> <tr> <td>100%</td> </tr> <tr> <td>A</td> </tr> </table>			100%	A	Rating: <table border="1"> <tr> <td>90%</td> </tr> <tr> <td>A</td> </tr> </table>			90%	A
100%										
A										
90%										
A										

Program 265- Neighborhood Parks and Open Space Management

Department Response and Disposition by OCM

OUTCOME LEVEL	MEASURE	FINDINGS	RECOMMENDATION	DEPARTMENT RESPONSE (Agree or Disagree)	DISPOSITION by OCM
Program Measure #1	Parks and open spaces are hazard-free, with accidents attributable to unsafe park conditions limited to the prior three year average. - Number of Accidents	1. The result reported is different than the wording of the measure. The number reported here is not the total number of accidents that may have been reported during a year or the number of claims that may have been made against the City. Instead, the reported result for the measure is the number of lawsuits that were won against the City in the Parks Division. 2. Some accidents attributable to unsafe park conditions are not counted in this measure. 3. The prior three-year average is not captured anywhere in the reported result. 4. The index score calculation for this measure cannot be calculated.	1. Rerword the measure so that it reads as follows: "Parks and open spaces are hazard-free, with reported hazardous park conditions abated within 48 hours 100% of the time." Note that SDP 26501 #1, SDP 26502 #1, and SDP 26503 #1, would also change in a similar fashion. Note that SDP 26504 #1 and program measure #1 will measure the same outcome.	Agree with exceptions. Staff has deleted this measure for FY 04-05 and proposed the following outcome measure: Parks and open spaces are free from hazardous conditions, with reported hazardous conditions abated within 24 hours, 98% of the time. To resolve Auditor's concerns regarding the actual meaning of "hours" vs "work hours" or work days, staff will start the clock when a hazard is reported and end when the hazard is abated. Whether reported on a weekday or weekend the 24 hour time frame will be observed.	Implement
Program Measure #2	Staff survey results indicate parks and open space amenities meet 85% of Parks Division standards for attractiveness.	1. None for the Program Measure. See findings and recommendations for SDP 26501 #2, SDP 26502 #2, and SDP 26503 #2.	1. None for the Program Measure. See findings and recommendations for SDP 26501 #2, SDP 26502 #2, and SDP 26503 #2.	Please see Department response for SDP 26501 #2.	Implement
Program Measure #3	Staff survey results indicate parks and open spaces meet 90% of Parks Division standards for usability. - Percentage of Standards	1. None for the Program Measure. See findings and recommendations for SDP 26501 #3, SDP 26502 #3, and SDP 26503 #3.	1. None for the Program Measure. See findings and recommendations for SDP 26501 #3, SDP 26502 #3, and SDP 26503 #3.	Please see Department response for SDP 26501 #2.	Implement
Program Measure #4	The Budget/Cost Ratio (planned cost divided by actual) is at 1.0. - Ratio	1. The reported result should therefore have been 1.0045 and not 0.9957. The discrepancy is a result of staff having divided the cost by the budgeted amount instead of dividing the budgeted amount by the cost. The discrepancy that occurred in FY 2001/2002, however, is minor.	1. Staff should report the result by dividing the budgeted amount by the actual amount spent. Staff should use the Period 14 MBO financial report to calculate the year-end result.	Agree, staff will follow Auditors' recommendations.	Implement
Program Measure #6	Customer satisfaction with park safety, attractiveness and usability is at 90%. - Rating	1. Even though four surveys out of 179 were missing and a few were not entered into the calculation, the impact on the result reported is negligible. 2. The result reported at the program and SDP levels are not statistically significant. A. The sample of parks and open space sites taken was not random. B. There were too few respondents.	1. In order to make the result reported for the program and SDP levels statistically significant, Park's staff should accomplish the following three objectives: A. Obtain a total of 383 surveys B. Distribute surveys at all parks and open spaces or distribute surveys at randomly selected parks and open spaces C. The number of surveys distributed should be proportional to the estimated use of each park chosen 2. Park's staff should consider changing the survey design in order to compute results more expeditiously.	A. Disagree. Auditors have estimated distribution of some 1,200 surveys would be required to accomplish the return of 383. Staff has previously distributed up to 1,000 surveys, obtaining similar results as current distributions. The cost/benefit of distributing 1,200+ surveys would not be positive especially in current fiscal crisis. Staff time would be doubled and postage costs would approach \$450. B. Disagree. Distributing surveys to all Park sites would be staff and cost prohibitive. Random sample of sites would provide less "Customer Satisfaction" data because some of sites are quite small, and a large portion are athletic fields, which are primarily used on weekends. Customers at many sites would be very hard to find during staff's regular work day. C. Agree. Starting in FY 02-03 Parks staff adjusted the number of surveys distributed, according to Park size. In this manner customers of our busiest sites are surveyed and trends can be noted.	1. A. Do Not Implement 1.B. Implement 1.C. Implement 2. Do Not Implement

OUTCOME LEVEL	MEASURE	FINDINGS	RECOMMENDATION	DEPARTMENT RESPONSE (Agree or Disagree)	DISPOSITION by OCM
		Continued	Continued	2. Disagree with auditor's suggestion that we use Scantron systems (fill in the bubble forms). Staff currently use an excel spreadsheet to compute yearly results. Changing the survey into scantron sheets would likely reduce percentage returned and require return envelopes to allow customers to mail the scantron page to us. Additionally, the current forms allow space for written comments that can be compiled while entering data to the excel sheets. In this manner survey comment reports may be shared among several managers.	
Overall SDP: Fieldwork for certain SDPs	SDP 26501 #2- Landscape Attractiveness SDP 26501 #3- Landscape Usability SDP 26502 #2- Recreational Facilities Attractiveness SDP 26502 #3- Recreational Facilities Usability SDP 26503 #2- Support Facilities Attractiveness SDP 26503 #3- Support Facilities Usability	1. Overall, the Parks and Open Spaces surveyed were very well maintained. 2. The audit evaluations of the sites visited show that the evaluations conducted by Senior Park Leader's were fair and objective. 3. The audit team's evaluations produced results that are slightly higher than the Senior Park Leaders evaluation of attractiveness and usability standards. 4. The questions in the evaluations adequately and effectively gauge the parks and open space compliance with standards for attractiveness and usability.	The evaluation surveys and methodology should be retained.	Agree with Recommendation. Note Finding 3. Staff is not surprised with Auditors' finding. Staff who are not park maintenance professionals that conduct site audits will provide varying results. However, when the Quality Standards are understood and utilized, results should be similar to those of park staff.	Implement
SERVICE DELIVERY PLAN 26501: Landscaping for Neighborhood Parks and Open Spaces	#1. Landscapes are hazard-free, with accidents attributable to unsafe landscaping conditions (trees, turf, ground covers) limited to the prior three year average. - Number of Accidents	1. Same as findings for program measure #1	1. Same as recommendations for program measure #1. This measure would change to read as follows: "Landscapes are hazard free, with reported hazardous conditions abated within 48 hours."	Agree with exceptions. Staff has deleted this measure for FY 04-05 and proposed the following outcome measure: Landscapes are free from hazardous conditions, with reported hazardous conditions abated within 24 hours. 98% of the time. Please see Department response for Program Measure #1.	Implement
SERVICE DELIVERY PLAN 26501: Landscaping for Neighborhood Parks and Open Spaces	#2. Landscapes meet 85% of all Parks Division standards for attractiveness so that: A. Turf: - Is medium to dark green, manicured to a uniform height between 2-1/2 and 3-1/2 inches. - Is extremely dense. - Has extremely consistent texture. - Has sharply defined boundaries. B. Landscaped areas: - Are free of uncontained litter and debris. - Trees display form common to the species, with no stubs, dead "flags" or other unsightly distractions. - Stumps are not visible. - Ground cover areas are well defined and fully covered. - Plants are healthy with a good display of color in the appropriate season. - Ornamental water features are free of floating debris and algae; pond fountains and lights are functional. - Percentage of Standards	1. Although Parks and Open Space staff has an excellent grasp of the calculation process, specific written instructions were not available. This might lead to future problems because calculating the result is somewhat complex. The complexity of the calculation might lead to transparency issues with the numbers reported.	1. Develop a method of calculation summary that broadly details how to calculate the measure. This summary should be attached to the SOP. Alternatively, Parks and Open Space staff can attach a copy of the audit notes, which specifically detail how the measure was computed in FY 2001/2002. 2. Implement a control mechanism in the calculation of the result that enhances transparency. This may be accomplished by including the percentage weights of each survey question in the SOP itself or attaching a list of all the questions, with their relative weights, to the SOP.	1. Agree. A method of calculation summary will be prepared and attached to the SOP. 2. Agree. Parks staff propose to weight each component equally and provide notation of this in the SOP. In doing this, the transparency of the calculations would be enhanced.	1. Implement 2. Implement

OUTCOME LEVEL	MEASURE	FINDINGS	RECOMMENDATION	DEPARTMENT RESPONSE (Agree or Disagree)	DISPOSITION by OCM
SERVICE DELIVERY PLAN 26501: Landscaping for Neighborhood Parks and Open Spaces	#3. Landscapes meet 90% of all Parks Division standards for usability, so that: -Lawns are capable of supporting all permitted activities; there are no areas unsuitable for use. -Trees planted for a specific reason (e.g., visual screens, noise barriers or summer shade) serve the intended purpose. -Percentage of Standards	1. Same as findings for SDP 01 Measure #2.	1. Same as recommendations for SDP 01 Measure #2.	Same as Department response for SDP 26501 #2.	Implement
SERVICE DELIVERY PLAN 26501: Landscaping for Neighborhood Parks and Open Spaces	#5. Customer satisfaction with park safety, attractiveness and usability is at 90%. - Rating	1. Cannery Park actually had 9 surveys instead of the reported 8. 2. Fair Oaks Park actually had 8 surveys instead of the reported 9. 3. Lakewood Park actually had 14 surveys instead of the reported 15. 4. Las Palmas Park actually had 19 surveys instead of the reported 20. 5. Murphy Park actually had 10 surveys instead of the reported 9. 6. Ponderosa Park actually had 13 surveys instead of the reported 14. 7. The Braly Park landscaping score should have been 93% instead of 89%. 8. The total score reported should have been 98.76% instead of 99.09%. 9. The result reported at the program and SDP levels are not statistically significant. See program measure #6, finding #2 for a detailed description.	1. See all recommendations made for program measure #6.	Please see Department response for Program Measure #6.	Implement
SERVICE DELIVERY PLAN 26502: Recreational Facilities for Neighborhood Parks and Open Spaces	#1. Recreational facilities are hazard-free, with accidents attributable to unsafe recreational facility conditions limited to the prior three year average. - Number of Accidents	1. Same as findings for program measure #1	1. Same as recommendations for program measure #1. This measure would change to read as follows: "Recreational Facilities are hazard free, with reported hazardous conditions abated within 48 hours."	Agree with exceptions. Staff has deleted this measure for FY 04-05 and proposed the following outcome measure: Recreational Facilities are free from hazardous conditions, with reported hazardous conditions abated within 24 hours. 98% of the time. Please see Dept. response to Program Measure #1.	Implement
SERVICE DELIVERY PLAN 26502: Recreational Facilities for Neighborhood Parks and Open Spaces	#2. Recreational facilities meet 85% of all Parks Division standards for attractiveness, so that: - Facilities are clean and free of graffiti, signs of vandalism, litter and weeds. - Surfaces are properly sealed and/or painted where applicable. - Playgrounds are bright and colorful, where appropriate. - Percentage of Standards	1. Same as findings for SDP 01 Measure #2.	1. Same as recommendations for SDP 01 Measure #2.	Same as Department response for SDP 26501 Measure #2.	Implement

OUTCOME LEVEL	MEASURE	FINDINGS	RECOMMENDATION	DEPARTMENT RESPONSE (Agree or Disagree)	DISPOSITION by OCM
SERVICE DELIVERY PLAN 26502: Recreational Facilities for Neighborhood Parks and Open Spaces	#3. Recreational facilities meet 85% of all Parks Division standards for usability, so that: - They are in good repair, secure, clean and functional according to their intended purpose. - Hard court surfaces are smooth, without large cracks and with clearly visible and well-defined lines, with nets in good repair and set at the proper height and tension. - Infields, outfields, soccer and multi-purpose fields, are reasonably level, have clearly defined boundaries and are free of unintended holes and depressions. - Soccer goals are in place from September 1st to December 1st and turf infields are open May 1st to October 1st. Other amenities are available seven days a week, 6 a.m. to 9 p.m., unless otherwise signed or authorized by City permit. - Park rules are clearly posted and/or made available at each pedestrian and vehicular entrance. -Percentage of Standards	1. Same as findings for SDP 01 Measure #2.	1. Same as recommendations for SDP 01 Measure #2.	Same as Department response for SDP 26501 #2.	Implement
SERVICE DELIVERY PLAN 26502: Recreational Facilities for Neighborhood Parks and Open Spaces	#5. Customer satisfaction with park safety, attractiveness and usability is at 90%. - Rating	Findings #1-#6 from SDP 01 Measure #5 also apply to this measure. In addition, the following findings apply only to SDP 02 Measure #5. 7. The Cannery Park recreational facilities score should have been 96% instead 8. The Encinal Park recreational facilities score should have been 100% instead of 95%. 9. The Ponderosa Park recreational facilities score should have been 97% instead of 98%. 10. The total score reported should have been 97.8% instead of 97.5%. 11. The result reported at the program and SDP levels are not statistically significant. See program measure #6, finding #2 for a detailed description.	1. See all recommendations made for program measure #6.	Please see Department response for Program Measure #6. And, staff notes errors in reporting survey data and will implement an added level of review to enhance accuracy of reporting for future years' reporting. Staff also notes Auditor's statements that errors did not result in significant positive or negative impact to reported Outcomes for FY 01/02.	Implement
SERVICE DELIVERY PLAN 26503: Support Facilities for Neighborhood Parks and Open Spaces	#1. Support facilities are hazard-free, with accidents attributable to unsafe support facility conditions limited to the prior three year average. - Number of Accidents	1. Same as findings for program measure #1	1. Same as recommendations for program measure #1. This measure would change to read as follows: "Support facilities are hazard free, with reported hazardous conditions abated within 48 hours."	Agree with exceptions. Staff has deleted this measure for FY 04-05 and proposed the following outcome measure: Recreational Facilities are free from hazardous conditions, with reported hazardous conditions abated within 24 hours. 98% of the time. Please see Dept. response to Program Measure #1.	Implement

Program 265- Neighborhood Parks and Open Space Management

Department Response and Disposition by OCM

OUTCOME LEVEL	MEASURE	FINDINGS	RECOMMENDATION	DEPARTMENT RESPONSE (Agree or Disagree)	DISPOSITION by OCM
SERVICE DELIVERY PLAN 26503: Support Facilities for Neighborhood Parks and Open Spaces	#2. Support facilities meet 85% of all Parks Division standards for attractiveness, so that: - Facilities are clean, free of graffiti and other signs of vandalism and are sealed or painted where appropriate. - Percentage of Standards	1. Same as findings for SDP 01 Measure #2.	1. Same as recommendations for SDP 01 Measure #2.	Same as Department response for SDP 26501 #2.	Implement
SERVICE DELIVERY PLAN 26503: Support Facilities for Neighborhood Parks and Open Spaces	#3. Support facilities meet 90% of all Parks Division standards for usability, so that: - Structures and fixtures are clean, in good repair and function according to their intended purpose. - Benches and bleachers offer a relatively smooth seating surface and are sealed where appropriate. - Bollards, flagpoles, utility boxes and signage are visible. - Drinking fountains provide a steady flow of potable water when activated and drain completely. - Displaced hardscapes do not have unintended differentials greater than one- half inch in height and are free of severe cracking and/or unintended separations greater than one-half inch wide. - Restrooms are clean, functional and open during park hours. - Percentage of Standards	1. Same as findings for SDP 01 Measure #3.	1. Same as recommendations for SDP 01 Measure #3.	Same as Department response for SDP 26501 #2.	Implement
SERVICE DELIVERY PLAN 26503: Support Facilities for Neighborhood Parks and Open Spaces	#5. Customer satisfaction with park safety, attractiveness and usability is at 90%. - Rating	Findings #1-#6 from SDP 01 Measure #5 also apply to this measure. In addition, the following finding applies only to SDP 03 Measure #5. 7. The Murphy Park support facilities score should have been 92% instead of 90%. 8. The total score reported should have been 98.10% instead of 97.37%. 9. The result reported at the program and SDP levels are not statistically significant. See program measure #6, finding #2 for a detailed description.	1. See all recommendations made for program measure #6.	Please see Department response for Program Measure #6.	Implement

Program 265- Neighborhood Parks and Open Space Management

Department Response and Disposition by OCM

OUTCOME LEVEL	MEASURE	FINDINGS	RECOMMENDATION	DEPARTMENT RESPONSE (Agree or Disagree)	DISPOSITION by OCM
SERVICE DELIVERY PLAN 26504: Support Services	#1. 100% of hazards are abated within 48 hours of notice given. - Percentage of Hazards Abated	1. Of all 64 hazards, 13 hazards were not abated within 2 days. The result reported, based on the number of days it took to abate hazards, should have been 79.69% (51/64) and not 100%. Staff claimed that the 13 hazards that were not abated within 48 hours were abated within 2 "working days". After reviewing the log sheet, only two of those 13 hazards were abated within 2 working days. The other 11 hazards in question still took more than 2 working days to abate. 2. The total number of hazards abated used to calculate this measure (64) is different than the total number of hazards abated that was reported in Activity 265400 (121 hazards). 3. The SOP states that "employee time cards serve as the data source." This statement is inaccurate as products are recorded in the vandalism/hazard log.	1. Insert a new column in the safety hazard log that lists the time a hazard was abated. This addition will make the result reported more accurate because the result can now be calculated by the number of hours it took to abate a hazard rather than the number of days. 2. Either change the wording of the measure and the SOP to read "100% of hazards are abated within 2 'working' days of notice given" or begin to report the percentage of hazards that were abated within 48 "actual" hours. 3. Standardize the log sheet so that the total number of hazards abated is the same for the calculation in SDP 26504 #1 and Activity 265400. 4. Edit the SOP to reflect the appropriate data source.	#1. Agree. Previous SOP defined abatement within 2 days as abatement within 2 working days. Therefore, Hazards reported on a Friday could be abated on a following Monday or Tuesday and the goal would be considered met. Additionally, previous log sheet had no "Hours" column so it was not appropriate for staff to consider the number of hours taken to abate a hazard. This measure has been eliminated in the FY 04-05 budget. New safety outcome measures have been provided to track safety hazards at the Program and SDP outcomes (Landscapes, Recreational Facilities and Support Facilities). Staff will add an "hours" column to the Log Book and abatement within 48 hours will be the target for all safety outcomes. #2. Please see Dept. response to Program Measure 1 and see #1 above. #3. Agree; see #1 above. Staff will log each hazard separately and record 1 product for each. Previously 1 hazard may have been logged for a report of "bottles broken in the park," while staff may have entered several products onto timesheets for bottles cleaned up in tennis courts, basketball court, parking lot for the same report. #4. Agree, staff will edit the SOP.	1. Implement 2. Implement 3. Implement 4. Implement
SERVICE DELIVERY PLAN 26504: Support Services	#2. 95% of acts of vandalism are repaired within three days of notice. - Percentage of Acts of Vandalism	1. The vandalism log for FY 2001/2002 had 117 acts of vandalism listed and not 116. 2. Of all 117 vandalism acts, it could only be determined that 105 acts of vandalism were abated within 3 days. 3. Of all 117 vandalism acts, 6 acts were not abated within 3 days. Staff claimed that the 6 acts of vandalism that were not abated within 3 days were in fact abated within 3 "working" days. After reviewing the log sheet, audit staff determined that only 3 of those 6 acts of vandalism were abated within 3 working days. The other 3 vandalism acts in question still took more than 3 working days to abate. 4. There were 6 other acts of vandalism where the abatement time could not be determined. The correct result is therefore some percentage between 94.87% and 89.74%. 5. Note that the number of vandalism acts abated used to calculate this measure is different than the total number reported in Activity 265410. 6. The SOP states that "employee time cards serve as the data source." This statement is inaccurate as products are recorded in the vandalism/hazard log.	1. Insert a new column in the vandalism log that lists the time an act of vandalism was abated. This addition will make the result reported more accurate because the result can now be calculated by the number of hours it took to abate an act of vandalism rather than the number of days. 2. Either change the wording of the measure and the SOP to read "100% of acts of vandalism are abated within 3 'working' days of notice given" or begin to report the percentage of acts of vandalism that were abated within 72 "actual" hours. 3. Standardize the log sheet so that the total number of acts of vandalism abated is the same for the calculation in SDP 26504 #2 and Activity 265410. One option is to count the number of acts of vandalism abated by the "of units" column in the log sheet. Alternatively, the number of acts of vandalism abated could be the total number of line items in the log sheet. This second alternative would require getting rid of the "of units" column in the log sheet. 4. Edit the SOP to reflect the appropriate data source.	#1. Agree. Staff will add an "Hours" column to the Log Book and abatement within 72 Hours will be the target. #2. Agree with reporting by the number of acts abated within 72 hours. Previous SOP defined abatement within 3 days as abatement within 3 working days. Therefore, Vandalism reported on a Friday could be abated on a following Tuesday or Wednesday and the goal would be considered as met. Additionally, previous measure and log sheet had no "Hours" column it was not appropriate for staff to consider the number of hours taken to abate vandalism. #3. Agree. Staff will log each occasion of vandalism separately and record one product for each both on time sheets and in the log book. Previously one vandalism product may have been logged for a report of "graffiti on picnic tables in the park", while field staff may have entered several products onto time sheets - one for each table cleaned up in the park. #4. Agree. Staff will edit the SOP statement as Auditors' recommend.	1. Implement 2. Implement 3. Implement 4. Implement

OUTCOME LEVEL	MEASURE	FINDINGS	RECOMMENDATION	DEPARTMENT RESPONSE (Agree or Disagree)	DISPOSITION by OCM
Overall Activities: Static Product Counts	Most Activities	1. The large majority of products reported for each activity measure do not reflect the quantity of work performed.	1. Parks staff should continue reporting the number of items in the inventory but should note on all reports (MBO, Budget Document, and other related reports) which activities have static products and which activities have products that are actual representations of work performed. OR 2. If City management decides that the results reported at the activity level should be representations of actual work performed, Park's staff should revise the activities and products that are counted.	Staff does not agree with the Findings. Products reported have, and continue, to equal work performed. That is, where Products equal the number of acres maintained, those acres of parks have been maintained. Where Products are specific items (picnic table, play structures, etc.) those items were also maintained throughout the audit time period. And, the Parks Division site audit system provides a check of this performance three times each year. Recommendations: #1. Agree that reports should clearly note where products are inventory based. #2. Staff strongly recommend against counting tasks performed in the field and entry of products onto field staff time sheets. In the past data collected in this manner over several years time span proved to be useless as it was inaccurate and impossible to correct after entered. Productivity measures (units/Hr) varied greatly and the reasons for variations in efficiencies could not be identified. An additional concern is that staff would need separate Activity numbers for tasks that are now combined.	Implement #1 and review the issue of static products for consistency as part of the citywide review of outcome management.
Overall Activities: Fieldwork	Ornamental water features (Activity 265030) Tennis/Basketball Courts (Activity 265200) Multi-Purpose Buildings (Activity 265210) Auxiliary Restrooms (Activity 265360)	1. Audit staff confirmed that the 5 ornamental water features reported from the inventory were present at their respective parks. 2. Audit staff counted a total of 52 tennis and basketball courts. The inventory total listed 55 tennis and basketball courts. 3. Audit staff confirmed that the 13 multi-purpose buildings reported from the inventory were present at their respective parks. 4. Audit staff counted a total of 8 buildings with auxiliary restrooms and 16 total auxiliary restrooms. The inventory listed 7 buildings and 14 auxiliary restrooms. Staff reported 6 buildings and 12 restrooms in FY 2001/2002.	1. Staff should update the Park's inventory to accurately reflect the items that were counted by the audit team. Updating the inventory involves: A. Eliminate the six tennis courts listed for Fair Oaks Park. B. Change the number of tennis courts in Las Palmas Park from 13 to 16. C. Change the number of auxiliary restrooms in Panama Park from zero to one building, two restrooms.	For instance, in turf care new activities would be required for mowing, line-trimming, fertilizing, aerating, etc. and these would be duplicated for Ornamental Turf and Sports Turf comparisons. Entry of these specific tasks onto time sheets would require an inordinate number of Products for "apples to apples" comparison. Field staffs' errors would be numerous (as in the past). And, if one wanted to get a specific look at workers' productivity, we would need separate accounts for different work sites multiplying Department's concern. Program 265 would become unmanageable and less effective. When products are entered by their associated inventory (as at present) errors can be corrected quickly - the inventory is known and can be audited. When inventory Products are used productivity is tracked at a more global level. That is, the work hours and resources required to maintain an entire acre of turf (mowing, fertilizing, etc.) for one year are seen rather than work hours needed for performing one task, one time. Regardless of how man sites or numbers of staff are included, the number of acres maintained, related costs and work hours is easily compared with the 1. Agree A, B and C. Staff has updated the inventory to reflect the auditor's findings.	Implement
ACTIVITY 265000 Maintain and Replace Turf	PRODUCT: One Acre Maintained	1. None. See the general findings and recommendations for activities with static products.	1. None. See the general findings and recommendations for activities with static products.	Please see Dept. response to Overall Activities, Static Product Counts.	Implement

Program 265- Neighborhood Parks and Open Space Management

Department Response and Disposition by OCM

OUTCOME LEVEL	MEASURE	FINDINGS	RECOMMENDATION	DEPARTMENT RESPONSE (Agree or Disagree)	DISPOSITION by OCM
ACTIVITY 265010 Maintain Trees	PRODUCT: One Tree Maintained	<p>1. This activity was the only activity in Program 265 that was reported on employee timecards. The number reported (1,230 trees) was substantially lower than the number of trees in the Parks and Open Space General Inventory (5,548 trees). This observation is significant because staff is reporting the actual result (trees maintained) here. In contrast, almost every other activity product count is a reflection of the inventory and not of the actual results.</p> <p>2. There is no practical method by which audit staff could attempt to verify the trees counted in employee timecards. Therefore, audit staff offers no opinion as to the accuracy of the result reported.</p>	1. None.	<p>Finding 1. Please see Dept. response to Activity 265010, Finding 2. below.</p> <p>Finding 2. Auditor's findings underlines staff's concern with Products counted in the field. That is, <i>"There is no practical method by which audit staff could verify the trees counted in employee timecards."</i> This is Dept. managements' concern whenever Products are manually counted by field staff and entered onto timecards. Regardless of the number of training sessions, some staff do not count a Product when they pick up a small limb from a tree - even though this is a tree worked on. Other concerns include counting removal of one small limb the same as removal of an entire tree. Products of this type can not be compared one with another. Hours per Product and Cost per Product have no meaning individually. Activities that serve large areas (turf or planter beds) acreage fertilized, mowed, weeded, sprayed, etc. would require hourly or daily estimations of products by over 50 different staff. Opportunities for error are multiple and managers should not base budget, personnel and productivity/effectiveness decisions on unreliable data.</p>	Not Applicable
ACTIVITY 265020 Maintain and Replace Ground Covers	PRODUCT: One Acre Maintained	1. None. See the general findings and recommendations for activities with static products.	1. None. See the general findings and recommendations for activities with static products.	Please see Dept. response to Overall Activities, Static Product Counts.	Implement
ACTIVITY 265030 Maintain Ornamental Water Features	PRODUCT: One Feature Maintained	1. Audit staff confirmed that the 5 ornamental water features reported from the inventory were present at their respective parks.	1. None.	1. Agree.	Implement
ACTIVITY 265160 Maintain Play Areas	PRODUCT: One Play Structure Maintained	1. None. See the general findings and recommendations for activities with static products.	1. None. See the general findings and recommendations for activities with static products.	Please see Dept. response to Overall Activities, Static Product Counts.	Implement
ACTIVITY 265170 Maintain Picnic Areas	PRODUCT: One Picnic Table Maintained	1. None. See the general findings and recommendations for activities with static products.	1. None. See the general findings and recommendations for activities with static products.	Please see Dept. response to Overall Activities, Static Product Counts.	Implement
ACTIVITY 265180 Maintain Pathways/Par Courses	PRODUCT: One Square Foot Maintained	1. None. See the general findings and recommendations for activities with static products.	1. None. See the general findings and recommendations for activities with static products.	Please see Dept. response to Overall Activities, Static Product Counts.	Implement
ACTIVITY 265190 Maintain Athletic Fields	PRODUCT: One Acre Maintained	1. None. See the general findings and recommendations for activities with static products.	1. None. See the general findings and recommendations for activities with static products.	Please see Dept. response to Overall Activities, Static Product Counts.	Implement
ACTIVITY 265200 Maintain Tennis/Basketball Courts	PRODUCT: One Court Maintained	<p>1. The number reported was inaccurate. Staff reported 45 courts maintained but did not include the 10 basketball courts that were in the inventory. The result reported based on the inventory should have been 55 tennis/basketball courts.</p> <p>2. Audit staff counted a total of 52 tennis and basketball courts. The inventory total listed 55 tennis and basketball courts.</p>	1. Update the Parks inventory to reflect the accurate number of tennis/basketball courts.	Agree. The inventory was not updated in previous years as Sunnyvale High School courts were deleted and Las Palmas Tennis Center courts were added. Staff has corrected the inventory to reflect the auditor's findings.	Implement
ACTIVITY 265210 Maintain Multi-Purpose Buildings	PRODUCT: One Building Maintained	1. Audit staff confirmed that the 13 multi-purpose buildings reported from the inventory were present at their respective parks.	1. None.	1. Agree.	Not Applicable

Program 265- Neighborhood Parks and Open Space Management

Department Response and Disposition by OCM

OUTCOME LEVEL	MEASURE	FINDINGS	RECOMMENDATION	DEPARTMENT RESPONSE (Agree or Disagree)	DISPOSITION by OCM
ACTIVITY 265220 Maintain Bowling Green	PRODUCT: One Square Foot Maintained	1. None. See the general findings and recommendations for activities with static products.	1. None. See the general findings and recommendations for activities with static products.	Please see Dept. response to Overall Activities, Static Product Counts.	Implement
ACTIVITY 265230 Maintain Other Recreational Facilities	PRODUCT: One Facility Maintained	1. None. See the general findings and recommendations for activities with static products.	1. None. See the general findings and recommendations for activities with static products.	Please see Dept. response to Overall Activities, Static Product Counts.	Implement
ACTIVITY 265240 Maintain Dog Park	PRODUCT: A Facility Maintained	This is a new activity that was not budgeted in FY 2001/2002 and was not reviewed.	This is a new activity that was not budgeted in FY 01/02 and was therefore not audited.	None.	Not Applicable
ACTIVITY 265360 Maintain Auxiliary Restrooms	PRODUCT: One Building Maintained	1. Audit staff counted a total of 8 buildings with auxiliary restrooms and 16 total auxiliary restrooms. The inventory listed 7 buildings and 14 auxiliary restrooms. Staff reported 6 buildings and 12 restrooms.	1. Update the Parks inventory to reflect the accurate number of buildings with auxiliary restrooms. 2. Staff reported the number of auxiliary restrooms, not the number of buildings maintained. The wording of the activity measure and the product listing indicate that the number of buildings should be counted. The SOP, however, states that the product is one auxiliary restroom maintained. The SOP should be revised so that the products listed in the activity (one building maintained) are the same as the products reported. Alternatively, staff may change the product listing from "one building maintained" to "one restroom maintained."	#1 Agree. Staff has corrected the inventory to reflect the auditor's findings. #2 Agree. Staff will report Products in accordance with the auditor's recommendations. The SOP and reporting will be "Restroom Maintained".	Implement
ACTIVITY 265370 Maintain and Replace Structures and Fixtures	PRODUCT: One Structure/Fixture Maintained	1. None. See the general findings and recommendations for activities with static products.	1. None. See the general findings and recommendations for activities with static products.	Please see Dept. response to Overall Activities, Static Product Counts.	Implement
ACTIVITY 265380 Maintain and Replace Hardscapes	PRODUCT: One Square Foot Maintained	1. None. See the general findings and recommendations for activities with static products.	1. None. See the general findings and recommendations for activities with static products.	Please see Dept. response to Overall Activities, Static Product Counts.	Implement
ACTIVITY 265400 Abate Hazards	PRODUCT: One Hazard Abated	1. The number of hazards abated reported here (121) is different than the total number of hazards used to calculate SDP 26504 #1 (64). 2. The SOP states that "employee time cards serve as the data source." This statement is inaccurate as products are recorded in the vandalism/hazard log.	1. Standardize the log sheet so that the total number of hazards abated is the same for the calculation in SDP 26504 #1 and Activity 265400. One option is to count the number of hazards abated by the "# of units" column in the log sheet. Alternatively, the number of hazards abated can be the total number of line items in the log sheet. This second alternative would require getting rid of the "# of units" column in the log sheet. Reporting the same number of hazards abated for SDP 26504#1 and Activity 265400 brings consistency to the results reported. Consistency in the numbers reported prevents problems that may arise regarding the accuracy and credibility of the reported results. 2. Edit the SOP to reflect the appropriate data source.	Please see Dept. response to SDP 26504, Measure #1.	Implement

OUTCOME LEVEL	MEASURE	FINDINGS	RECOMMENDATION	DEPARTMENT RESPONSE (Agree or Disagree)	DISPOSITION by OCM
ACTIVITY 265410 Abate Vandalism	PRODUCT: One Vandalism Abated	<p>1. The number of acts of vandalism abated here is different than the total number of acts of vandalism used to calculate SDP 26504 #2. This discrepancy is the result of the log sheet. Each vandalism is categorized by reported date, time, person, description, and abated date. However, the log sheet also includes a "# of units" column. Each line in the log sheet represents one vandalism for computing SDP 26504 #2. However, the numbers entered in the "# of units" column of the log sheet are added up to calculate the number of acts of vandalism abated for the activity measure. Computing the total number of acts of vandalism abated can be done in two different ways according to the log sheet.</p> <p>2. The SOP states that "employee time cards serve as the data source." This statement is inaccurate as products are recorded in the vandalism/hazard log.</p>	<p>1. Standardize the log sheet so that the total number of acts of vandalism abated is exactly the same for the calculation in SDP 26504 #2 and Activity 265410. One option is to count the number of acts of vandalism abated by the "# of units" column in the log sheet. Alternatively, the number of acts of vandalism abated can be the total number of line items in the log sheet. This second alternative would require getting rid of the "# of units" column in the log sheet. Reporting the same number of acts of vandalism abated for SDP 26504 #2 and Activity 265410 brings consistency to the results reported. Consistency in the numbers reported prevents problems that may arise regarding the accuracy and credibility of the reported results.</p> <p>2. Edit the SOP to reflect the correct data source.</p>	Please see Dept. response to SDP 26504, Measure #2.	Implement
ACTIVITY 265420 Maintain General Grounds and Abate Litter	PRODUCT: One Acre Cleaned	1. None. See the general findings and recommendations for activities with static products.	1. None. See the general findings and recommendations for activities with static products.	Please see Dept. response to Overall Activities, Static Product Counts.	Implement
ACTIVITY 265430 Provide Electricity	PRODUCT: One Kilowatt Hour Used	1. None	1. None.	None.	Not Applicable
ACTIVITY 265440 Provide Water	PRODUCT: One CCF	1. The source provided to the audit team shows that the result reported is based on records from June 2001 to May 2002. The result reported should have counted usage from July 2001 to June 2002. Staff explained that the actual water use for June is not available until the following month. As a result, they were forced to report year-end numbers based on the months of June to May. The discrepancy, however, is minimal.	1. If June water usage is not available at the end of the fiscal reporting year, staff should continue to use the 12 month period of June to May.	Agree. Staff will continue the current practice of using June to May data to report water Products.	Implement